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FINANCIAL STATISTICS OF PUBLIC EDUCATION IN THE UNITED STATES 1910-1920

A REPORT REVIEWED AND PRESENTED BY
THE EDUCATIONAL FINANCE INQUIRY COMMISSION

UNDER THE AUSPICES OF
THE AMERICAN COUNCIL ON EDUCATION
WASHINGTON, D. C.

THIS REPORT WAS PREPARED FOR THE COMMISSION BY
MABEL NEWCOMER
OF THE HEADQUARTERS STAFF

New York
THE MACMILLAN COMPANY
1924

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FOREWORD

THIS volume is issued in response to numerous requests from all parts of the country for comparative data on the states.

In the early days of the Inquiry great pains were taken to secure from prominent educators, and laymen interested in education throughout the country, specific suggestions as to what studies could be most profitably undertaken outside of New York. From personal conferences and correspondence it was soon clear that both educators and laymen urgently desired authoritative information on the cost of public education, so presented as to permit comparisons between the states.

To meet such need this study presents data on (1) the cost of education compared with the total cost of government; (2) the cost of education distributed among schools of different levels; (3) educational expenditures analyzed into capital outlay, interest, and current expenses; (4) sources of school revenue; and (5) the school debt. On each item the facts are given for the country as a whole, and for each state individually. In addition, various devices have been employed to insure easy and accurate comparisons between the states. The significant facts about any one state are drawn together in a special table for that state. The tables regularly include data for 1910, 1915, and 1920, and where possible for the years between.

The difficulties encountered in securing and interpreting the data have been numerous and great. No complete compilation of state and local finances has been made in the United States since 1902. Recent estimates of the revenues and expenditures of all governmental jurisdictions have been, with one exception, for the country as a whole, with no estimates for individual states and little consideration of the nature of either revenues or expenditures. Educational revenues and expenditures are more carefully recorded than other public finances, but even these have not usually included the cost of state administration, school debt, and other items covered in this study.

In view of the fragmentary nature of the records and the difficulties and possibilities of inaccuracy in interpreting such data as exist, the lack of information concerning public finances is not surprising. But it is a



lack which need not continue. The Educational Finance Inquiry Commission believes that any attempt to bring together in comparable form such information as is available, and to fill in the gaps with estimates based on such facts as are obtainable, is of sufficient value to justify this study, even though the possibility of error is large. Methods of estimating have varied, necessarily, with the nature of the material available. These have been described in notes accompanying the data. The results have been checked with other estimates where such are available. In the one case where comparison is possible for any considerable number of items (the state and local taxes for 1919 and 1920 in the Report of the National Industrial Conference Board on Taxation and National Income, No. 55) all important differences seem to be accounted for by differences in the fiscal year chosen.

While this study was conducted under the general direction of the Educational Finance Inquiry Commission, it was largely planned and carried through in its detail by Dr. Mabel Newcomer of the headquarters staff. Acknowledgments are also made to the many federal, state, and local fiscal officials, particularly in the State of New York, and to the Staff of the National Bureau of Economic Research, without whose generous aid this study would have been impossible.

The Educational Finance Inquiry was initiated by a group interested in educational research which was brought together at the time of the meeting of the Department of Superintendence of the National Education Association at Atlantic City in February, 1921. This group designated the problem of financing education as one of the most vital now confronting school administrators and appointed a committee to draw up a plan and to ask support for such an investigation.

This committee met in New York in August, 1921, and formulated definite proposals for the conduct of the Inquiry. Contributions were made by the Commonwealth Fund, the General Education Board, the Carnegie Corporation, and the Milbank Memorial Fund. The donors placed the money in the hands of the American Council on Education, who in turn appointed a Commission which was given full responsibility for the conduct of the Inquiry. The names of those appointed on the Commission by the American Council on Education appear on another page.

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Because of the large number of tables, and long titles, a conventional list of tables proved so unwieldy as to defeat its own purposes.

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SUMMARY

FINANCIAL STATISTICS OF PUBLIC EDUCATION IN THE UNITED STATES, 1910-1920

SUMMARY

Note: This summary covers only "public" ("tax-supported") education.

Recent Increases in the Cost of Public Education. — The cost of public education in the United States, measured in actual dollars, increased much faster from 1910 to 1920 than in any preceding ten-year period since 1870.¹ This does not take into account the changing value of the dollar.

Education's Share of Governmental Expenditures. — In spite of its rapidly mounting cost, education is receiving a noticeably smaller proportion of total governmental expenditures than formerly. Thus the percentage of total governmental expenditures devoted to education decreased from 17.6 per cent in 1910 to 11.8 per cent in 1920, or about one-third.² The percentage of national governmental expenditures devoted to education decreased from 1.3 per cent to 1.0 per cent, or about one-fourth. In the same period the percentage of state governmental expenditures devoted to education decreased one-fifth.² Only in the case of total local governmental expenditures did the percentage for education increase and then only one-ninth.²

The percentage of combined state and local expenditures going to education varies widely in the different states, and the range between the extreme states changes from time to time. Thus in both 1910 and 1920 the state with the highest percentage devoted nearly three times as great a percentage of its total expenditures to education as the state with the lowest percentage. In 1915 the variation was nearly 4 to 1.³ When the states are grouped into the four geographical divisions and each group is measured by its median state, there are still important variations in this item. Also the relative position of the divisions changes in the different years.⁴

The variations between the high and low states on per-capita state and local expenditures for all governmental purposes were practically the same for 1910 and 1920, the ratio of the extremes being about 8.5 to 1. On the corresponding educational per capitās, this variation was only about 6 to 1.⁵

Costs of Education and of Highways Compared. — The best (because the largest) single item for comparison with the increasing educational costs is

¹ Table A (p. 10).

² Table 2.

³ Table 3.

⁴ Table 5.

⁵ Table 13.

the cost of highways. The costs of education and highways, although increasing rapidly in amounts, together comprised only 19.8 per cent of the total governmental budget in 1920, as against 28.6 per cent in 1910 and 31.6 per cent in 1915.¹ The cost for highways was increasing at a far greater rate than the cost for education. Of total state governmental expenditures, the percentage for education in 1920 had decreased to only four-fifths of what it had been in 1910, while the percentage for highways in 1920 had increased to five times what it was in 1910.¹ Of total local governmental expenditures, the percentage for education increased about one-ninth from 1910 to 1920, while the percentage for highways increased only about one-thirtieth.¹

Of the per-capita governmental expenditures,² those for education and for highways in the country as a whole approximately doubled between 1910 and 1920, as did also state expenditures for education, local expenditures for education, and local expenditures for highways. The per capitass for national expenditures for education and for highways, and for state expenditures for highways, increased at a much faster rate, the item for highways in both instances being far ahead of the corresponding item for education.

Percentage of Income ³ Expended on Education. — Total governmental expenditures required half again as large a percentage of the total income of the entire country in 1920 as in 1910. State and local expenditures for all purposes required a perceptibly smaller percentage, total educational expenditures a slightly larger percentage, and state and local educational expenditures the same percentage of income in 1920 as in 1910.⁴

The variations between individual states in the percentages of income devoted to governmental expenditures were, roughly, 4 to 1 for the extreme states in both 1920 and 1910,⁵ as against a variation of a little over 4 to 1 for education only in 1910, and 5.5 to 1 in 1920.⁶

Educational Expenditures by Types of Schools. — From 1910 to 1920 there was a marked change in the proportions of educational expenditures devoted to different types of education. For the country as a whole the proportion of total educational expenditures devoted to elementary and secondary schools is still large but decreasing.⁷ In the same period higher education made a noticeable gain and educational administration a slight gain, in their respective percentages.⁷

In percentage increases of total expenditures for elementary and secondary schools from 1910 to 1920, the South, Middle West, and West ranged about the same, but the East was markedly lower.⁸ The latter's standing is readily accounted for by the fact that the educational systems of the East were comparatively well developed at the beginning of this period.

¹ Tables 1, 2.² Table 11.³ For definition of income, see p. 62, note 1.⁴ Table 17.⁵ Table 18.⁶ Table 20.⁷ Table 23.⁸ Table 26.

In per-capita expenditures for education, the percentage increases for the different types of education ran from high to low as follows: Military and naval education and education of soldiers, educational administration, higher education, and elementary and secondary schools combined.¹

The variations between the extreme state per capitas for elementary and secondary schools in 1910 and 1920 were about the same, the ratio being roughly 6.5 to 1 in each case.² But the variation between the extreme states in per-capita expenditures for higher education was only about half in 1920 what it was in 1910.³

Educational Expenditures for Capital Outlay, Interest, and Current Expenses. — Total educational expenditures of the entire country nearly doubled for capital outlay, nearly trebled for interest, and increased about 2.5 times for current expenses between 1910 and 1920.⁴ As a result capital-outlay expenditures comprised a markedly smaller percentage of the total educational expenditures in 1920 than in 1910, while interest and current expenses had slightly increased percentages.⁵

In percentage increases for current expenses in this period, the types of education ranked from high to low as follows: Military and naval education and education of soldiers, educational administration, normal schools and colleges, elementary and secondary schools, and Indian schools.⁶ For the same expenses the geographical divisions ranked West, South, Middle West, and East.⁷

About the same variation occurred between the extreme states in the current expenses per capita in 1920 as in 1910, roughly 6 to 1.⁸

Sources of Revenue for Education. — The support of public education comes primarily from local sources. Federal support of education has increased rapidly in recent years, the percentage of total revenues for education coming from federal taxes being 5.3 per cent in 1920, as against 2.5 per cent in 1910.⁹ However, the percentage of total federal taxes going to education decreased from 1.9 per cent in 1910 to 1.1 per cent in 1920.⁹ State governments, in spite of increasing appropriations for higher education and increasing aid to local districts, are supplying a decreasing proportion of the total educational support.¹⁰ Local divisions supply more than 70 per cent of the total revenues for all schools.

Of the state revenues for education in the country at large nearly 80 per cent is derived from state tax revenues. By far the larger part of such tax revenues are obtained from general property taxes, although something less than half came from property tax revenues assigned to education.¹¹ The permanent state school fund contributes little relief to the taxpayer in most states, and the proportion of state educational revenue from this source is steadily dropping for the country as a whole.¹² All state revenues

¹ Table 27.² Table 28.³ Table 29.⁴ Table 30.⁵ Table 31.⁶ Table 32.⁷ Table 33.⁸ Table 34.⁹ Table 35.¹⁰ Table 36.¹¹ Table 37.¹² P. 52.

for education in 1920 ranged from \$.70 to \$7.51 per capita with a median¹ of \$1.77, as against a range of \$.28 to \$3.15 and a median of \$.82 in 1910.²

The use of specific taxes *versus* appropriations from the general tax revenues for the state's share in school support constitutes an important practical problem in educational finance. Meeting the appropriations from general revenues normally adjusts the amounts to needs, but a specific tax insures the educational institution or district a minimum on which it can absolutely depend.³ These specific taxes are usually general property taxes. Specific general property taxes yielded 38 per cent of the state tax revenues assigned to educational purposes in 1910, and 48 per cent in 1920, while the contributions of the general property tax to the total state tax revenues decreased from 48 per cent in 1910 to 42 per cent in 1920.³

Of the local school revenues, 76 per cent came from the general property tax in 1920, as against 71.3 per cent in 1910.⁴ Local school taxes per capita ranged by states in 1920 from \$1.72 to \$17.64 with a median of \$7.66, as against a range of \$.33 to \$6.89 with a median of \$3.61 in 1910.⁵

State educational subventions increased 87 per cent from 1910 to 1920, but the proportion of local school revenues received from them dropped from 19.0 per cent to 15.7 per cent.⁶ There is a wide variation in the amounts of school revenue received from subventions in the different states. In 1910 the proportion varied from 2 per cent in Massachusetts to 74 per cent in Alabama. In 1920 the extremes were 3 per cent in Kansas and 44 per cent in Mississippi.⁷ By geographical divisions, in 1920 these state subventions formed the largest percentage of local school revenues in the South, with the West, East, and Middle West in the order given. Each division had an appreciably lower percentage than in 1910.⁸

The best single measure of tax-paying ability is income and on this basis there was a large increase in total taxes between 1910 and 1920. This increase was in federal taxes, however, to meet the cost of the war. The percentage of income paid in state and local taxes was one-tenth of one per cent lower in 1920 than in 1910 and eight-tenths of one per cent lower than in 1915.⁹ In seventeen widely scattered states and the District of Columbia the ratio of state and local taxes to income was actually lower in 1920 than in 1910.¹⁰

In 1920 the geographical divisions paid the following median percentages of their incomes in state and local taxes: West, 6.1, Middle West, 5.4, East, 4.9, South, 3.4.¹¹ In the East this percentage was lower in 1920 than in 1910, in the South and West about the same, and in the Middle West distinctly higher.¹¹ Judged by income alone the western states might appear to be bearing about double the tax burden of the southern states.

¹ The "median" percentage is the "middle case" percentage. In other words, half the states have a percentage less than this and half have a larger percentage.

² Table 39.

³ P. 56.

⁴ Table 40.

⁵ Table 42.

⁶ P. 60.

⁷ P. 61.

⁸ Table 44.

⁹ Table 45.

¹⁰ P. 66.

¹¹ Table 48.

But the much lower per-capita income of the southern states ¹ means that the same percentage of income taken for taxes represents a greater sacrifice there.²

The School Debt. — Educational expenditures for the country as a whole each year exceed the educational revenues, leaving a deficit which was 3 per cent of these revenues in 1910, and 5 per cent in 1920.³ This annual deficit results in a small but steady increase in the educational debt. The increase in federal indebtedness for war purposes made the proportion of the total debt incurred for educational purposes smaller in 1920 than in 1910. The growth of state highway debts has reduced the relative importance of the state educational debt. But the increase in the local school debt has exceeded the increase in local debts for all other purposes.⁴

Of total state and local debts, the Middle West in 1920 had the highest median percentage incurred for education, followed in order by the West, South, and East.⁵ Every division had a much larger percentage in 1920 than in 1910, except the East, which had a slightly higher percentage in 1910.⁵

The outstanding bonded indebtedness per capita of state and local governments, for all purposes and for education only, for the period 1910 to 1920, was highest in the West, followed in order by East, Middle West, and South for all purposes, and in the order of Middle West, East, and South for education only.⁶ In all divisions the amounts for both items in 1920 were almost double those in 1910.⁶

Large numbers of school districts are bonded to approximately the full value of their school property. The average ratio of such debt to school property, however, is well under 50 per cent, although rising rapidly.⁷ The median percentages by states was 17.1 in 1910, 21.6 in 1915, and 26.1 in 1920.⁷

The increasing importance of having the state control local borrowing, and limit more carefully the life of school bond issues and the powers of refunding,⁸ is indicated by the rapid increase of the school debt per capita. Additional reasons for such state control are such facts as these. In actual practice a temporary school debt can frequently be funded.⁷ And in most states it is possible for a school debt to remain outstanding after the school building for which it was incurred has become obsolete or has been destroyed.⁸

Comparative Data on the Four Geographical Divisions. — Since there has been considerable demand for comparative data for educational finances in the different geographical sections, a Summary Table has been prepared. This table compares the four divisions on various items of governmental expenditures and debt, chiefly educational, for the years 1910, 1915, and 1920.

¹ Table 16.

² P. 67.

³ Table 49.

⁴ P. 68.

⁵ Table 52.

⁶ Tables 54 and 55.

⁷ P. 80.

⁸ P. 81.

SUMMARY TABLE

RELATIVE STANDING OF THE FOUR GEOGRAPHICAL DIVISIONS ON VARIOUS ITEMS¹ OF GOVERNMENTAL (STATE AND LOCAL) EXPENDITURES AND DEBT, CHIEFLY FOR EDUCATION FOR 1910, 1915, 1920.

Key: E=East S=South W=West MW=Middle West

EXPENDITURES															
PERCENTAGES OF TOTAL GOVERNMENTAL ¹ EXPENDITURES				PER-CAPITA GOVERNMENTAL ¹² EXPENDITURES				PERCENTAGE RELATIONS OF GOVERNMENTAL ¹² EXPENDITURES TO INCOME ⁹							
				For All Purposes ⁴				EXPENDITURES FOR ALL PURPOSES ⁷ TO INCOME ⁹							
				1910		1915		1920		1910		1915		1920	
MW	E	S	W	\$29.65	W	\$34.30	W	\$62.11	W	8.3%	W	9.5%	W	8.2%	
				19.81	E	26.48	MW	49.07	E	6.2	MW	7.7	MW	6.9	
				19.60	MW	26.19	E	29.33	MW	6.1	E	7.5	E	6.1	
				9.63	S	11.98	S	21.87	S	4.1	S	4.8	S	4.6	
				For Education ⁵				EXPENDITURES FOR EDUCATION TO INCOME ⁸							
				1910		1915		1920		1910		1915		1920	
MW	E	S	W	\$8.47	W	\$11.74	W	\$19.11	W	2.3%	W	2.6%	W	2.3%	
				6.59	MW	8.90	MW	15.47	MW	1.9	MW	2.4	MW	2.1	
				5.20	E	7.71	E	10.78	E	1.6	E	1.8	E	1.5	
				2.64	S	3.43	S	6.11	S	1.1	S	1.3	S	1.2	
				For Highways ³											
				1910		1915		1920							
MW	E	S	W	34.9%	MW	32.7%	W	31.0%							
				25.6	W	32.1	MW	29.3							
				25.2	S	27.0	E	27.0							
				24.8	E	26.5	S	25.8							
MW	E	S	W	17.4%	E	20.4%	W	27.6%							
				17.3	MW	17.6	E	20.6							
				16.1	S	17.3	S	18.9							
				14.0	W	14.4	MW	16.6							

CHAPTER I

THE COST OF EDUCATION COMPARED WITH THE TOTAL COST OF GOVERNMENT

THE cost of public education in the United States rose from five hundred million dollars in 1910 to seven hundred million dollars in 1915 and to one billion two hundred million dollars in 1920.¹ The rate of increase during this period is greater than that of any ten-year period preceding it in the past 50 years,² but the significance of these growing expenditures can be properly evaluated only by comparing them with other governmental expenditures and with the nation's income.

PUBLIC EXPENDITURES FOR EDUCATION AND OTHER PURPOSES

The three governmental functions making the largest demands on the public treasury (federal, state, and municipal combined) in 1920 were national defense, education, and highways. The cost of public service enterprises, mostly municipal, was also very large, but it did not equal the cost of any of these three. Moreover, expenditure for public service enterprises represents a comparatively small demand on taxes, since these enterprises are in large part self-supporting. The costs of charities and corrections, general government, and protection of persons and property are all large and increasing, but none of these involves such large expenditures as any of the three first-named functions, and in spite of the increase in their absolute cost the share of total expenditures applied to these purposes is decreasing.

¹ For the exact figures see Table 1 opposite.

*TABLE A

EXPENDITURE OF STATE SCHOOL SYSTEMS AND PERCENTAGE INCREASES.
1870-1920 *

YEAR	TOTAL EXPENDITURE	PERCENTAGE INCREASE FOR EACH TEN-YEAR PERIOD	EXPENDITURE PER CHILD PER DAY	PERCENTAGE INCREASE PER CHILD FOR EACH TEN-YEAR PERIOD
1870	\$ 63,396,666	—	12¢ †	—
1880	78,094,687	23%	10	-17%
1890	140,506,715	80	13	30
1900	214,964,618	53	14	8
1910	426,250,434	98	21	50
1920	1,045,054,000	145	39	86

* Data from Annual Reports of United States Commissioner of Education. The figures differ from those found for 1910 and 1920 in Table 1 owing largely to the fact that the figures in Table 1 include higher education and state educational administration.

† 1871.

Table 1 analyzes governmental expenditures for education and other purposes in the various taxing jurisdictions for the years 1910, 1915, and 1920. Diagram 1 shows graphically the data on total governmental expenditures in the United States from Table 1.

TABLE 1
GOVERNMENTAL EXPENDITURES IN THE UNITED STATES. 1910,
1915, 1920

	1910	1915	1920
Total Governmental Expenditures . . .	\$2,834,436,006 ¹	\$3,709,204,631 ¹	\$10,317,379,557 ¹
National Defense ² . . .	429,378,945	446,408,665	4,706,134,867 ⁴
Education	498,019,738	704,145,952	1,219,885,296
Highways	311,606,461	465,806,814	819,644,986
All Other	1,595,430,862	2,092,843,200	3,571,714,408
Total National Expenditures	917,745,722	1,047,834,966	6,112,243,151
National Defense	429,378,945	446,408,665	4,706,134,867 ⁴
Education ³	12,003,302	14,242,196	62,003,695
Highways	83,999	741,812	24,916,546
All Other	476,279,476	586,442,293	1,319,188,043
Total State and Local Expenditures	1,926,671,781 ¹	2,674,230,102 ¹	4,254,603,101 ¹
Education	491,189,732	697,713,041	1,173,878,194
Highways	311,522,462	465,065,002	815,034,063
All Other	1,123,959,587	1,511,452,059	2,265,690,844
Total State Expenditures	329,015,417	503,323,047	904,068,458
Education	123,778,363	162,910,870	272,227,396
Highways	14,584,188	63,847,113	199,170,490
All Other	190,652,866	276,565,064	432,670,572
Total Local Expenditures	1,691,241,066	2,295,206,671	3,568,094,183
Education	450,003,181	634,448,393	1,056,421,005
Highways	303,335,622	417,878,944	658,966,981
All Other	937,902,263	1,242,879,334	1,852,706,197

¹ This sum is smaller than the sum of the totals of the separate national, state, and local expenditures by the amount of the federal and state subvention, which is included in both state and local divisions but is counted only once in the federal, state, and local total, and in the state and local total.

² This includes only national expenditures. Some expenditures for national defense have been incurred by state governments, but these are mostly small and scattering, and so have been included under "all other expenditures" in this table. Most of the large expenditures for soldier bonuses have been incurred since 1920. National defense includes all army and navy expenditures excepting for the military and naval academies, the cost of fortifications, pensions, war risk insurance, care of soldiers, interest on war debts and special war activities.

³ Subventions to states, Indian schools, military and naval academies, vocational education, and educational administration.

⁴ The reader should note that this 1920 item is mainly the cost of war paid in this year. The nearly four and three-quarters billions is not a typical peace footing yearly cost for national defense.

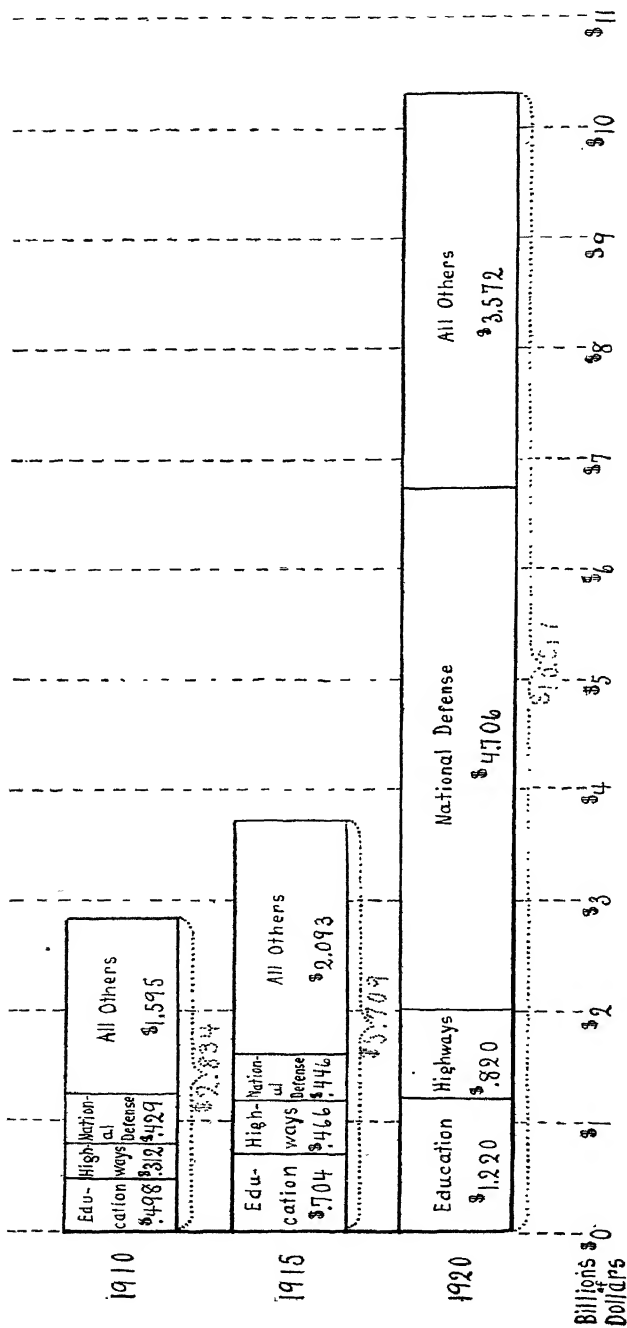


DIAGRAM 1

GOVERNMENTAL EXPENDITURES IN THE UNITED STATES IN BILLIONS OF DOLLARS. 1910, 1915, 1920

Based on Figures of Table 1 to Nearest Million

DISTRIBUTION OF EXPENDITURES FOR THE DIFFERENT GOVERNMENTAL FUNCTIONS

The percentages of expenditures for national defense, education, and highways in the three years, 1910, 1915, and 1920, and the changes in this distribution, are shown in the following table:

TABLE 2
PERCENTAGE⁴ DISTRIBUTION OF EXPENDITURES. 1910, 1915, 1920

	1910	1915	1920
Total Government Expenditures	100.0%	100.0%	100.0%
National Defense ¹	15.2	12.0	45.6
Education	17.6	19.0	11.8
Highways	11.0	12.6	8.0
Other	56.3	56.4	34.6
Total National Expenditures	100.0%	100.0%	100.0%
National Defense	46.8	42.6	77.0
Education	1.3	1.4	1.0
Highways	²	.1	.4
Other	51.9	56.0	21.6
Total State and Local Expenditures	100.0%	100.0%	100.0%
Education	25.5 ³	26.1 ³	27.6 ³
Highways	16.2	17.4	19.2
Other	58.3	56.5	53.2
Total State Expenditures	100.0%	100.0%	100.0%
Education	37.6	32.4	30.1
Highways	4.4	12.7	22.0
Other	57.9	54.9	47.9
Total Local Expenditures	100.0%	100.0%	100.0%
Education	26.6	27.6	29.6
Highways	17.9	18.2	18.5
Other	55.5	54.2	51.9

¹ The proportion of taxes spent for national defense in these years was very much larger than the proportion of all governmental expenditures for this purpose, since the cost of national defense is met largely from taxes while many of the other functions are partially paid for by fees and other charges.

² Less than one-tenth of one per cent.

³ This percentage is lower than either the state or local percentage for education owing to the fact that the amount of state educational subventions appears as a state expenditure and again, when disbursed by the local district, as a local expenditure, whereas it has been counted only once in the total state and local expenditure.

⁴ This table and similar tables follow the usual practice of discarding decimals less than one-half of the last significant place. The practice, obviously, often makes a total only approximately 100 per cent, e.g. 99.9 per cent.

A large part of national expenditures is always for national defense, but the enormous war expenditure in the latter part of this decade greatly increased the proportion of national expenditure for this function as well as the total sum expended. In 1920, national expenditures had dropped

far below the high point of 1919, but they were still very large, and predominantly for national defense. The costs of highways and education comprise an insignificant part of the national budget, although increasing rapidly in amount.

The costs of education and highways combined account for nearly half (46.8 per cent in 1920) of all state and local expenditure. Education received more of the state and local funds than any other state or local function, although the rapid development of state highway systems during the ten years 1910 to 1920 absorbed an increasing proportion of state funds, and at the present rate of increase promises to exceed state educational expenditure in a very short time.

In the local subdivisions the cost of education is greater than the cost of highways or any other function and is absorbing an increasing percentage of all local expenditures. Highway costs are growing more rapidly than all other costs combined, but not as rapidly as education costs. The state government is paying an increasing percentage of the cost of highways, but in spite of growing state school subventions the local districts are maintaining a steadily increasing percentage of the cost of education.

The proportion of state and local expenditures for education varied in the different states from 16 per cent in Maryland to 45 per cent in Iowa in 1920. This variation was even greater in 1915.

TABLE 3

PERCENTAGE OF STATE AND LOCAL EXPENDITURES GOING TO EDUCATION IN THE DIFFERENT STATES. 1910, 1915, 1920

1910	%	1915	%	1920	%
Idaho	47.7	Idaho	52.0	Iowa	44.7
Nebraska	45.1	North Dakota	44.1	Texas	43.3
North Dakota	41.3	West Virginia	43.8	Arizona	43.0
Oklahoma	41.1	Oklahoma	41.2	Indiana	42.3
Kansas	39.1	Nebraska	39.9	Oklahoma	41.9
Texas	39.1	Arizona	39.1	North Dakota	41.0
Iowa	38.2	Texas	38.7	Alabama	37.5
Michigan	37.4	Iowa	37.8	New Jersey	36.8
West Virginia	37.3	Montana	36.8	Virginia	36.5
Utah	37.3	Utah	36.8	Montana	35.4
Vermont	35.9	Kansas	36.6	Utah	34.2
South Dakota	35.7	Michigan	35.5	Pennsylvania	33.4
Minnesota	34.0	Vermont	33.7	Kansas	33.1*
Wisconsin	33.6	New Mexico	33.7	Colorado	32.8
Nevada	32.8	Alabama	33.6	Idaho	32.5
Arkansas	31.5	Wisconsin	33.5	Georgia	32.2
Wyoming	31.2	Pennsylvania	33.1	West Virginia	31.8
North Carolina	31.1	Virginia	32.9	Wisconsin	31.3
Pennsylvania	29.9	Wyoming	32.2	Wyoming	31.0
Virginia	29.8	South Carolina	32.1	North Carolina	30.7
Indiana	29.1	South Dakota	31.9	South Dakota	29.7
Illinois	27.6	Indiana	30.7	Minnesota	28.9
South Carolina	27.4	Connecticut	29.1	Illinois	28.6
Colorado	27.2	Minnesota	28.7	Tennessee	28.4
Connecticut	25.8	Missouri	28.5	Michigan	27.4*
Massachusetts	25.8	Arkansas	27.6	Maine	27.4*
New Jersey	25.6	North Carolina	27.3	New Hampshire	27.2
Maine	25.2	Washington	27.1	Connecticut	27.0
New Mexico	25.2	Kentucky	27.0	California	26.7
Alabama	25.1	Maine	26.9	New Mexico	26.5
Montana	25.0	New Jersey	26.5	Vermont	26.4
Rhode Island	24.9	Nevada	26.4	Florida	25.8
Kentucky	24.8	Georgia	25.9	Washington	25.7
Missouri	24.7	Colorado	25.7	District of Columbia	25.2
Mississippi	24.5	District of Columbia	25.3	Nebraska	24.8
Arizona	24.4	Tennessee	25.0	Missouri	24.8
California	23.9	Illinois	24.0	Kentucky	22.0*
Tennessee	23.5	New Hampshire	23.4	Ohio	21.8
Georgia	23.4	Florida	22.9	South Carolina	21.2
New Hampshire	23.4	Louisiana	21.9	Mississippi	21.1
Oregon	22.1	Delaware	21.3	Nevada	20.9
District of Columbia	21.4	Rhode Island	21.1	Louisiana	20.9
Louisiana	21.2	Massachusetts	20.4	Delaware	20.7
Washington	21.1	Mississippi	20.2	Massachusetts	20.3
Delaware	20.9	California	20.1	Arkansas	19.7
Florida	19.3	New York	19.5	Rhode Island	19.4
Ohio	19.1	Ohio	18.5	New York	19.3
Maryland	16.7	Oregon	17.2	Oregon	18.5
New York	16.1	Maryland	14.9	Maryland	16.1

* To facilitate comparison, this table and similar ones have horizontal lines dividing the 48 states and District of Columbia roughly into fourths of twelve cases each with the middle case between two lines. Where the number of states in a group is much less than 49, only the middle case is so set off.

TABLE 4

PERCENTAGE OF STATE AND LOCAL EXPENDITURES GOING TO
HIGHWAYS IN THE DIFFERENT STATES. 1910, 1915, 1920

1910		1915		1920	
	%		%		%
Washington	27.8	Rhode Island	27.1	New Mexico	38.8
New Hampshire	26.4	Mississippi	26.4	Oregon	33.3
Texas	26.1	Maryland	26.0	Nevada	32.8
Georgia	25.9	Washington	25.2	Wyoming	31.8
Mississippi	24.3	Georgia	23.7	Utah	29.6
Nebraska	22.4	New Hampshire	23.7	Wisconsin	29.6
Alabama	21.9	Texas	23.0	Arkansas	29.4
Kansas	21.1	Iowa	22.8	Florida	28.8
Iowa	21.0	Pennsylvania	22.7	New Hampshire	28.2
West Virginia	20.4	West Virginia	22.4	Maine	28.2
Maine	19.6	Kansas	21.9	Pennsylvania	27.8
North Dakota	19.5	Maine	21.2	Arizona	27.6
Vermont	19.3	Idaho	20.9	Delaware	27.6
Indiana	19.0	Alabama	20.5	Georgia	25.1
California	19.0	Vermont	20.4	Virginia	24.9
Florida	18.9	Indiana	20.1	Maryland	24.8
Delaware	18.2	Delaware	20.1	Illinois	24.1
New York	18.0	New York	19.4	Iowa	23.8
Maryland	17.6	Connecticut	19.3	Minnesota	23.7
Missouri	17.5	North Dakota	19.2	Washington	23.1
Minnesota	17.3	California	19.1	North Carolina	22.7
Idaho	17.3	Virginia	19.1	Connecticut	22.0
Virginia	17.3	Wisconsin	18.7	Tennessee	21.1
Wisconsin	17.1	Missouri	18.4	Colorado	20.8
Colorado	17.0	Colorado	18.0	Vermont	20.6
South Carolina	16.2	Florida	17.3	North Dakota	20.6
Connecticut	16.1	New Mexico	17.1	Texas	18.9
Kentucky	15.8	Michigan	16.7	California	17.9
Rhode Island	15.5	Tennessee	16.6	Rhode Island	17.9
Louisiana	15.5	South Carolina	16.3	New Jersey	17.8
Tennessee	15.4	Massachusetts	16.2	New York	17.4
New Jersey	15.1	Illinois	15.5	Oklahoma	17.3
Oregon	14.9	Arkansas	15.3	Indiana	17.0
Arkansas	14.4	Kentucky	15.0	South Dakota	16.2
Illinois	14.2	Louisiana	14.7	Massachusetts	15.7
Michigan	14.1	Nebraska	14.7	West Virginia	15.6
Pennsylvania	14.0	New Jersey	14.6	Missouri	15.6
Montana	14.0	Minnesota	14.5	Kansas	15.2
Oklahoma	12.8	Oregon	14.4	Michigan	14.6
Nevada	12.6	Montana	14.4	District of Columbia	14.4
Massachusetts	12.5	Arizona	13.3	Idaho	14.1
New Mexico	12.3	Nevada	13.0	Montana	13.4
Wyoming	12.2	Wyoming	12.9	Kentucky	11.7
North Carolina	10.9	North Carolina	10.8	Nebraska	11.0
District of Columbia	10.3	Utah	10.1	Louisiana	10.8
Arizona	10.0	Oklahoma	8.9	Mississippi	10.5
Utah	10.0	District of Columbia	8.7	Alabama	10.4
South Dakota	5.6	South Dakota	8.1	Ohio	9.9
Ohio	4.6	Ohio	5.1	South Carolina	7.2

Highway expenditures exceeded school expenditures in nine states in 1920 and the small proportion of expenditures for education in Maryland and Oregon is accounted for by heavy outlays for highways rather than by small expenditures for education.

There is no marked variation in the percentage of expenditures going to various functions in the different geographical districts, although the proportion of both educational and highway costs is relatively high in the west and low in the south.

TABLE 5

MEDIAN¹ PERCENTAGE OF STATE AND LOCAL EXPENDITURES GOING TO EDUCATION IN THE DIFFERENT GEOGRAPHICAL DIVISIONS.
1910, 1915, 1920

	1910	1915	1920
United States	25.8%	28.5%	27.4%
East	25.6	26.5	27.0
South	24.8	27.0	25.8
Middle West	34.9	32.7	29.3
West	25.2	32.1	31.0

¹ The "median" percentage is the "middle case" percentage. In other words, half the states have a percentage less than this and half have a larger percentage.

TABLE 6

MEDIAN PERCENTAGE OF STATE AND LOCAL EXPENDITURES GOING TO HIGHWAYS IN THE DIFFERENT GEOGRAPHICAL DIVISIONS.
1910, 1915, 1920

	1910	1915	1920
United States	17.0%	18.0%	20.6%
East	16.1	20.4	20.6
South	17.3	17.3	18.9
Middle West	17.4	17.6	16.6
West	14.0	14.4	27.6

INCREASE IN EXPENDITURES

The outstanding fact in any study of governmental expenditures is always the large increase in such expenditures. In the decade between 1910 and 1920 both state and local expenditures considerably more than doubled, and the amount spent by federal, state, and local jurisdictions combined in 1920 was between three and four times the amount spent in 1910. The cost of national defense consumed the largest part of this increase, but education and highways both shared liberally in the growing expenditures.

TABLE 7

PERCENTAGE INCREASE IN PUBLIC EXPENDITURES DURING THE
PERIOD 1910 TO 1920

	TOTAL	NATIONAL DEFENSE	EDUCATION	HIGHWAYS	MISCELLANEOUS GOVERNMENT FUNCTIONS
Total	264%	996%	145%	163%	124%
Federal	566	996	417	29,563	177
State and Local	121	—	139 ¹	162	102
State	175	—	120	1,266	127
Local	111	—	135	117	98

¹ This increase is larger than either the state or the local increase because the amount of the state subvention subtracted in 1920 is a smaller percentage of the total expenditure than the amount subtracted in 1910.

There are wide variations in the rates of increase of both state and local expenditures in the different states during this period. In some instances the largest increase was for education, and in others for highways, and in a small minority of cases for other purposes.

TABLE 8

PERCENTAGE INCREASE IN STATE AND LOCAL EXPENDITURES
BETWEEN 1910 AND 1920 IN STATES WITH HIGHEST,
LOWEST, AND MEDIAN INCREASE

STATE AND LOCAL EXPENDITURES

	TOTAL		EDUCATION		HIGHWAYS	
	State	Increase	State	Increase	State	Increase
High	Nebraska	388%	Arizona	549%	Wyoming	917%
Median	Oregon	153	Utah	164	North Dakota	192
Low	D. C.	60	Massachusetts	53	Alabama	-4

TABLE 9

MEDIAN INCREASE IN STATE AND LOCAL EXPENDITURES BETWEEN
1910 AND 1920 IN DIFFERENT GEOGRAPHICAL DIVISIONS

	TOTAL	EDUCATION	HIGHWAYS
East	107%	121%	183%
South	149	167	144
Middle West	162	167	209
West	201	164	465

TABLE 10

PERCENTAGE INCREASE IN STATE EXPENDITURES AND LOCAL EXPENDITURES FOR ALL PURPOSES AND FOR EDUCATION BETWEEN 1910 AND 1920 IN STATES WITH HIGHEST, LOWEST, AND MEDIAN INCREASE

STATE EXPENDITURE

	TOTAL		EDUCATION	
	State	Increase	State	Increase
High . . .	Oregon	784 %	Arizona	635 %
Median . . .	South Carolina	189	South Carolina	126
Low . . .	North Dakota	92	Maine	27

LOCAL EXPENDITURE

	TOTAL		EDUCATION	
	State	Increase	State	Increase
High . . .	Nebraska	413 %	Arizona	572 %
Median . . .	Virginia	141	Nebraska	156
Low . . .	New York	57	Massachusetts	44

PER-CAPITA COSTS

It is easier to measure the burden of public expenditures when they have been reduced to a per-capita basis. In Table 11 are given the per-capita expenditures of the different jurisdictions for different functions. Throughout this volume "per-capita" items are figured on the basis of the total population of the various areas as given in the federal census.

There is a marked difference in per-capita expenditures in the different sections of the country. In 1920 the per-capita cost of government in every state in the western section, excepting New Mexico, was greater than that in any southern state. Also the lowest per-capita expenditure of any state is in the heart of the south, — Alabama. And the state in each of the other geographic divisions with the lowest per-capita expenditures in that year is the state of that division situated nearest to Alabama. Other factors apparently affecting per-capita cost are the density of population and the percentage of urban population. States with a high percentage of urban population have, on the whole, relatively high costs, as in the case of Rhode Island, Massachusetts, and New York in the eastern group, and Delaware and Maryland in the southern. States with a relatively sparse population, such as South Dakota in the middle-western group and Nevada in the western, also have a high per-capita cost. States with a population

TABLE 11

PER-CAPITA GOVERNMENTAL EXPENDITURES IN THE UNITED STATES.
1910, 1915, 1920

	1910	1915	1920
Total Government Expenditure ¹ . . .	\$30.82	\$37.53	\$97.87
National Defense	4.67	4.52	44.52
Education	5.42	7.12	11.54
Highways	3.39	4.71	7.75
All Other	17.35	21.17	34.06
Total National Expenditure . . .	9.98	10.60	57.83
National Defense	4.67	4.52	44.52
Education . . . . .	.13	.14	.59
Highways	²	.01	.34
All Other	5.18	5.93	12.38
Total State Expenditure	3.58	5.09	8.55
Education	1.35	1.65	2.58
Highways . . . . .	.16	.65	1.88
All Other	2.07	2.79	4.09
Total Local Expenditure	18.38	23.22	33.75
Education	4.89	6.42	9.99
Highways	3.30	4.23	6.23
All Other	10.19	12.57	17.53

¹ This sum is smaller than the combined national, state, and local per-capita expenditures by the amount of the federal and state subventions. These have been included in separate national, state, and local figures, but subtracted from the total of the three to avoid double counting.

² Less than half of one cent.

of medium density and a fairly evenly distributed population, *e.g.* Iowa, have a rather low per-capita cost.

Per-capita expenditures for the individual states by rank occur in Tables 12 and 13, and Diagram 3; and for the states by geographical divisions in Tables 14 and 15, and Diagram 2.

TABLE 12

TOTAL STATE AND LOCAL EXPENDITURES PER CAPITA IN THE
DIFFERENT STATES. 1910, 1915, 1920

		ALL PURPOSES			
1910		1915		1920	
Washington	\$47.30	California	\$60.79	Nevada	\$102.26
New York	41.00	Oregon	58.55	Oregon	83.11
California	38.36	Nevada	47.41	Washington	70.37
Oregon	38.26	New York	44.59	Idaho	69.30
District of Columbia	35.04	Washington	44.09	Montana	69.08
Montana	33.19	Ohio	43.62	South Dakota	66.13
Nevada	31.64	Massachusetts	39.34	Nebraska	64.67
Ohio	31.37	Montana	37.33	Utah	62.11
Massachusetts	30.49	New Jersey	36.32	California	61.83
Colorado	29.65	Minnesota	34.72	Wyoming	61.60
New Jersey	28.20	Colorado	34.30	Minnesota	61.08
Utah	26.99	District of Columbia	33.00	New York	58.56
Illinois	23.93	Utah	31.93	Ohio	57.18
Arizona	23.14	Rhode Island	31.36	North Dakota	54.95
South Dakota	22.51	South Dakota	30.90	Michigan	53.16
North Dakota	22.19	Illinois	30.03	Rhode Island	53.12
Wyoming	21.04	North Dakota	29.83	Arizona	52.15
Minnesota	20.91	Arizona	28.98	Massachusetts	51.66
Rhode Island	20.90	Wyoming	28.69	Colorado	48.57
Indiana	20.46	Maryland	27.69	Kansas	44.97
Pennsylvania	19.81	Michigan	26.68	Connecticut	44.43
Maine	19.68	Connecticut	26.48	Delaware	43.58
Connecticut	19.39	Iowa	26.03	District of Columbia	42.35
Maryland	19.18	Wisconsin	25.70	Indiana	40.59
Idaho	18.86	Indiana	25.50	Illinois	39.98
Michigan	18.75	New Hampshire	24.55	Maine	39.33
New Hampshire	18.05	Pennsylvania	24.23	New Hampshire	39.03
Wisconsin	17.72	Maine	24.20	Vermont	38.85
Missouri	17.62	Kansas	23.75	Wisconsin	38.72
Delaware	17.49	Nebraska	22.84	New Jersey	38.17
Kansas	16.79	Idaho	22.67	Maryland	37.91
Iowa	16.65	Missouri	22.53	Iowa	37.67
Vermont	14.47	Delaware	21.55	Missouri	36.45
Nebraska	14.42	Vermont	21.00	New Mexico	34.05
Florida	14.04	Florida	19.13	Pennsylvania	32.48
Louisiana	12.76	New Mexico	16.20	Louisiana	31.87
New Mexico	12.44	Louisiana	14.84	Florida	29.95
Oklahoma	10.74	West Virginia	12.97	Oklahoma	28.52
Kentucky	10.67	Kentucky	12.70	West Virginia	27.54
West Virginia	10.32	Texas	12.70	Arkansas	23.38
Texas	9.63	Oklahoma	11.98	South Carolina	21.87
Tennessee	9.41	Virginia	11.51	Mississippi	21.52
Mississippi	8.67	Mississippi	11.61	Kentucky	19.81
Virginia	8.15	Tennessee	11.12	Texas	19.42
Georgia	8.08	Georgia	10.41	Virginia	18.11
Arkansas	7.12	Arkansas	10.28	North Carolina	17.69
Alabama	6.61	North Carolina	9.55	Tennessee	17.46
South Carolina	6.52	South Carolina	7.70	Georgia	14.15
North Carolina	5.45	Alabama	7.46	Alabama	12.13

TABLE 13

TOTAL STATE AND LOCAL EXPENDITURES PER CAPITA IN THE
DIFFERENT STATES. 1910, 1915, 1920

		EDUCATION			
1910		1915		1920	
Nevada	\$10.38	Montana	\$13.73	Montana	\$24.46
Idaho	9.99	North Dakota	13.16	North Dakota	22.51
Washington	9.99	Nevada	12.53	Idaho	22.49
Utah	9.68	California	12.22	Arizona	22.44
California	9.16	Washington	11.94	Nevada	21.34
North Dakota	9.15	Idaho	11.78	Utah	21.26
Oregon	8.47	Utah	11.74	South Dakota	19.63
Montana	8.29	Arizona	11.32	Wyoming	19.11
Colorado	8.07	Oregon	10.06	Washington	18.05
South Dakota	8.04	Minnesota	9.97	Minnesota	17.67
Massachusetts	7.86	South Dakota	9.87	Indiana	17.16
District of Columbia	7.49	Iowa	9.85	Iowa	16.83
New Jersey	7.21	New Jersey	9.63	California	16.53
Minnesota	7.10	Michigan	9.47	Nebraska	16.05
Michigan	7.01	Wyoming	9.23	Colorado	15.92
Ohio	6.99	Nebraska	9.12	Oregon	15.41
Illinois	6.61	Colorado	8.82	Kansas	14.89
New Yor	6.58	New York	8.70	Michigan	14.57
Kansas	6.57	Kansas	8.68	New Jersey	14.05
Wyoming	6.57	Wisconsin	8.62	New Mexico	13.20
Nebraska	6.50	District of Columbia	8.34	Ohio	12.44
Iowa	6.37	Ohio	8.08	Wisconsin	12.12
Indiana	5.96	Massachusetts	8.02	Connecticut	12.00
Wisconsin	5.95	Pennsylvania	8.01	Oklahoma	11.94
Pennsylvania	5.92	Indiana	7.82	Illinois	11.43
Arizona	5.66	Connecticut	7.71	New York	11.29
Vermont	5.20	Illinois	7.20	Pennsylvania	10.86
Rhode Island	5.19	Vermont	7.07	Maine	10.78
Connecticut	5.01	Rhode Island	6.61	District of Columbia	10.68
Maine	4.97	Maine	6.51	New Hampshire	10.62
Oklahoma	4.41	Missouri	6.42	Massachusetts	10.49
Missouri	4.36	New Hampshire	5.75	Rhode Island	10.32
New Hampshire	4.22	West Virginia	5.67	Vermont	10.26
West Virginia	3.85	New Mexico	5.45	Delaware	9.02
Texas	3.77	Oklahoma	4.94	Missouri	9.02
Delaware	3.65	Texas	4.92	West Virginia	8.75
Maryland	3.19	Delaware	4.59	Texas	8.41
New Mexico	3.13	Florida	4.38	Florida	7.72
Florida	2.71	Maryland	4.12	Louisiana	6.65
Louisiana	2.71	Virginia	3.82	Virginia	6.61
Kentucky	2.64	Kentucky	3.43	Maryland	6.11
Virginia	2.43	Louisiana	3.26	North Carolina	5.44
Arkansas	2.24	Arkansas	2.84	Tennessee	4.96
Tennessee	2.21	Tennessee	2.78	South Carolina	4.63
Mississippi	2.13	Georgia	2.70	Arkansas	4.62
Georgia	1.89	North Carolina	2.61	Alabama	4.55
South Carolina	1.78	Alabama	2.50	Georgia	4.55
North Carolina	1.69	South Carolina	2.47	Mississippi	4.54
Alabama	1.66	Mississippi	2.35	Kentucky	4.36

TABLE 14

TOTAL STATE AND LOCAL EXPENDITURES PER CAPITA IN STATES
GROUPED BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

ALL PURPOSES					
1910		1915		1920	
EAST		EAST		EAST	
New York	\$41.00	New York	\$44.59	New York	\$58.56
Massachusetts	30.49	Massachusetts	39.34	Rhode Island	53.12
New Jersey	28.20	New Jersey	36.32	Massachusetts	51.66
Rhode Island	20.90	Rhode Island	31.36	Connecticut	44.43
Pennsylvania	19.81	Connecticut	26.48	Maine	39.33
Maine	19.68	New Hampshire	24.55	New Hampshire	39.03
Connecticut	19.39	Pennsylvania	24.23	Vermont	38.85
New Hampshire	18.05	Maine	24.20	New Jersey	38.17
Vermont	14.47	Vermont	21.00	Pennsylvania	32.48
SOUTH		SOUTH		SOUTH	
District of Columbia	35.04	District of Columbia	33.00	Delaware	43.58
Maryland	19.18	Maryland	27.69	District of Columbia	42.35
Delaware	17.49	Delaware	21.55	Maryland	37.91
Florida	14.04	Louisiana	19.13	Louisiana	31.87
Louisiana	12.76	Louisiana	14.84	Florida	29.95
Oklahoma	10.74	West Virginia	12.97	Oklahoma	28.52
Kentucky	10.67	Texas	12.70	West Virginia	27.54
West Virginia	10.32	Kentucky	12.70	Arkansas	23.38
Texas	9.63	Oklahoma	11.98	South Carolina	21.87
Tennessee	9.41	Virginia	11.61	Mississippi	21.52
Mississippi	8.67	Mississippi	11.61	Kentucky	19.81
Virginia	8.15	Tennessee	11.12	Texas	19.42
Georgia	8.08	Georgia	10.41	Virginia	18.11
Arkansas	7.12	Arkansas	10.28	North Carolina	17.69
Alabama	6.61	North Carolina	9.55	Tennessee	17.46
South Carolina	6.52	South Carolina	7.70	Georgia	14.15
North Carolina	5.45	Alabama	7.46	Alabama	12.13
MIDDLE WEST		MIDDLE WEST		MIDDLE WEST	
Ohio	31.37	Ohio	43.62	South Dakota	66.13
Illinois	23.93	Minnesota	34.72	Nebraska	64.67
South Dakota	22.51	South Dakota	30.90	Minnesota	61.08
North Dakota	22.19	Illinois	30.03	Ohio	57.18
Minnesota	20.91	North Dakota	29.83	North Dakota	54.95
Indiana	20.46	Michigan	26.68	Michigan	53.16
Median	19.60	Median	26.36	Median	49.07
Michigan	18.75	Iowa	26.03	Kansas	44.97
Wisconsin	17.72	Wisconsin	25.70	Indiana	40.59
Missouri	17.62	Indiana	25.50	Illinois	39.98
Kansas	16.79	Kansas	23.75	Wisconsin	38.72
Iowa	16.65	Nebraska	22.84	Iowa	37.67
Nebraska	14.42	Missouri	22.53	Missouri	36.45

(Table 14 continued on following page.)

TABLE 14 (Continued)

TOTAL STATE AND LOCAL EXPENDITURES PER CAPITA IN STATES
GROUPED BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

ALL PURPOSES					
1910		1915		1920	
WEST		WEST		WEST	
Washington	\$47.30	California	\$60.79	Nevada	\$102.26
California	38.36	Oregon	58.55	Oregon	83.11
Oregon	38.26	Nevada	47.41	Washington	70.37
Montana	33.19	Washington	44.09	Idaho	69.30
Nevada	31.64	Montana	37.33	Montana	69.08
Colorado	29.65	Colorado	34.30	Utah	62.11
Utah	26.99	Utah	31.93	California	61.83
Arizona	23.14	Arizona	28.98	Wyoming	61.60
Wyoming	21.04	Wyoming	28.69	Arizona	52.15
Idaho	18.86	Idaho	22.67	Colorado	48.57
New Mexico	12.44	New Mexico	16.20	New Mexico	34.05

TABLE 15

TOTAL STATE AND LOCAL EXPENDITURES PER CAPITA IN STATES
GROUPED BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

EDUCATION					
1910		1915		1920	
EAST		EAST		EAST	
Massachusetts	\$7.86	New Jersey	\$9.63	New Jersey	\$14.05
New Jersey	7.21	New York	8.70	Connecticut	12.00
New York	6.58	Massachusetts	8.02	New York	11.29
Pennsylvania	5.92	Pennsylvania	8.01	Pennsylvania	10.86
Vermont	5.20	Connecticut	7.71	Maine	10.78
Rhode Island	5.19	Vermont	7.07	New Hampshire	10.62
Connecticut	5.01	Rhode Island	6.61	Massachusetts	10.49
Maine	4.97	Maine	6.51	Rhode Island	10.32
New Hampshire	4.22	New Hampshire	5.75	Vermont	10.26
SOUTH		SOUTH		SOUTH	
District of Columbia	7.49	District of Columbia	8.34	Oklahoma	11.94
Oklahoma	4.41	West Virginia	5.67	District of Columbia	10.68
West Virginia	3.85	Oklahoma	4.94	Delaware	9.02
Texas	3.77	Texas	4.92	West Virginia	8.75
Delaware	3.65	Delaware	4.59	Texas	8.41
Maryland	3.19	Florida	4.38	Florida	7.72
Florida	2.71	Maryland	4.12	Louisiana	6.65
Louisiana	2.71	Virginia	3.82	Virginia	6.61
Kentucky	2.64	Kentucky	3.43	Maryland	6.11
Virginia	2.43	Louisiana	3.26	North Carolina	5.44
Arkansas	2.24	Arkansas	2.84	Tennessee	4.96
Tennessee	2.21	Tennessee	2.78	South Carolina	4.63
Mississippi	2.13	Georgia	2.70	Arkansas	4.62
Georgia	1.89	North Carolina	2.61	Alabama	4.55
South Carolina	1.78	Alabama	2.50	Georgia	4.55
North Carolina	1.69	South Carolina	2.47	Mississippi	4.54
Alabama	1.66	Mississippi	2.35	Kentucky	4.36

TABLE 15 (Continued)

TOTAL STATE AND LOCAL EXPENDITURES PER CAPITA IN STATES
GROUPED BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

EDUCATION					
1910		1915		1920	
MIDDLE WEST		MIDDLE WEST		MIDDLE WEST	
North Dakota	\$9.15	North Dakota	\$13.16	North Dakota	\$22.51
South Dakota	8.04	Minnesota	9.97	South Dakota	19.63
Minnesota	7.10	South Dakota	9.87	Minnesota	17.67
Michigan	7.01	Iowa	9.85	Indiana	17.16
Ohio	6.99	Michigan	9.47	Iowa	16.83
Illinois	6.61	Nebraska	9.12	Nebraska	16.05
Median	6.59	Median	8.90	Median	15.47
Kansas	6.57	Kansas	8.68	Kansas	14.89
Nebraska	6.50	Wisconsin	8.62	Michigan	14.57
Iowa	6.37	Ohio	8.08	Ohio	12.44
Indiana	5.96	Indiana	7.82	Wisconsin	12.12
Wisconsin	5.95	Illinois	7.20	Illinois	11.43
Missouri	4.36	Missouri	6.42	Missouri	9.02
WEST		WEST		WEST	
Nevada	10.38	Montana	13.73	Montana	24.46
Idaho	9.99	Nevada	12.53	Idaho	22.49
Washington	9.99	California	12.22	Arizona	22.44
Utah	9.68	Washington	11.94	Nevada	21.34
California	9.16	Idaho	11.78	Utah	21.26
Oregon	8.47	Utah	11.74	Wyoming	19.11
Montana	8.29	Arizona	11.32	Washington	18.05
Colorado	8.07	Oregon	10.06	California	16.53
Wyoming	6.57	Wyoming	9.23	Colorado	15.92
Arizona	5.66	Colorado	8.82	Oregon	15.41
New Mexico	3.13	New Mexico	5.45	New Mexico	13.20

Per-capita expenditures are also greatly influenced by income and wealth. In general, the states with the higher per-capita incomes also have the higher per-capita governmental expenditures, and those with the lower per-capita incomes have, for the most part, the lower per-capita expenditures.¹

¹ The statistically minded reader may be interested to know that the coefficient of correlation between the two items was + .68.

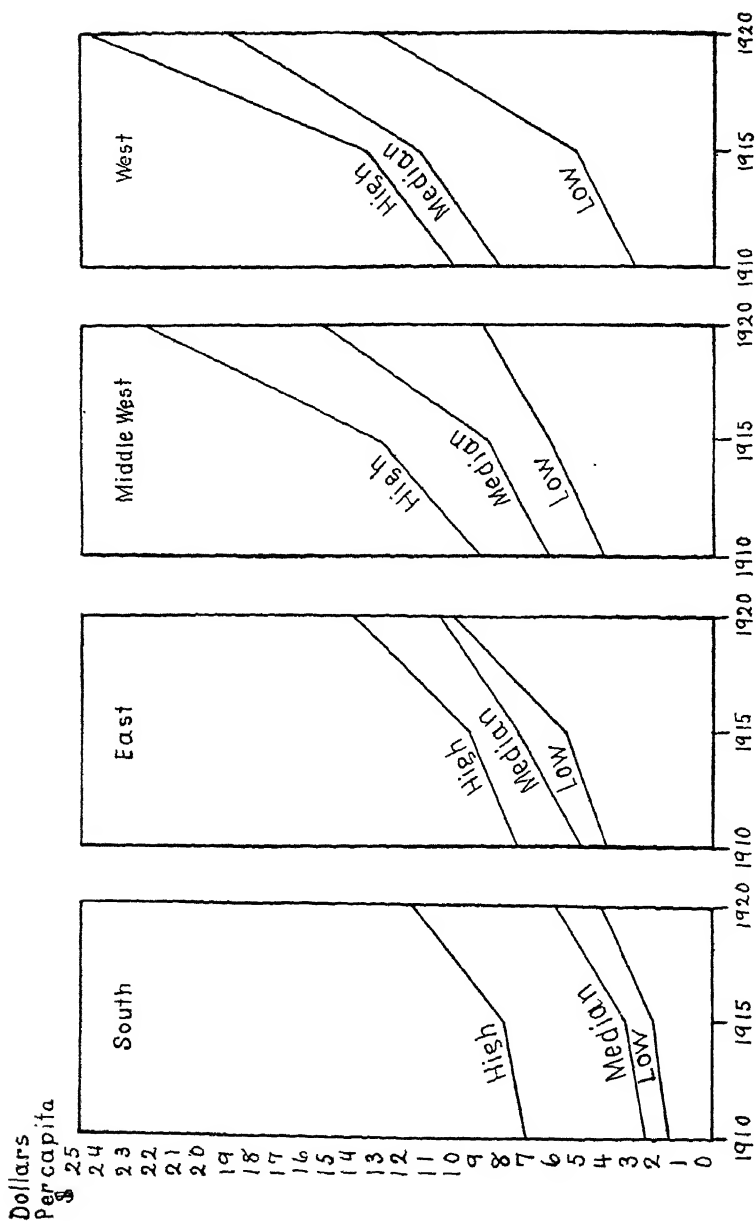


DIAGRAM 2

RANGE OF STATE AND LOCAL EXPENDITURES PER CAPITA FOR EDUCATION IN THE UNITED STATES BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

Based on Data from Table 15

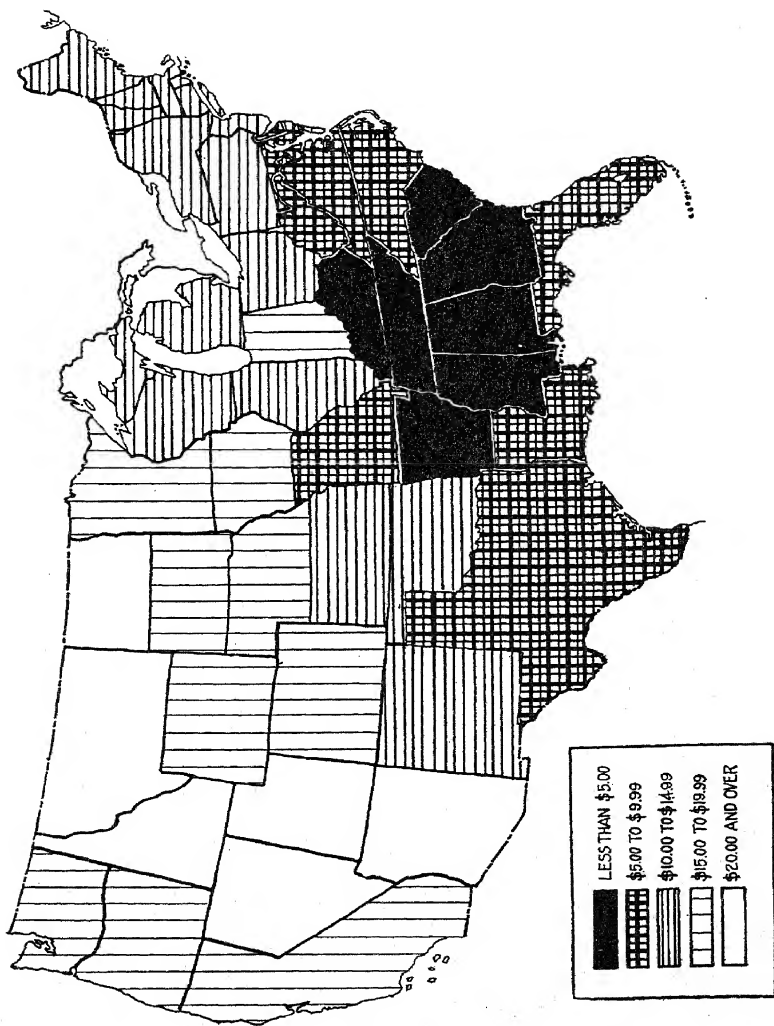


DIAGRAM 3

STATE AND LOCAL EXPENDITURES PER CAPITA FOR EDUCATION, 1920

Based on Data from Table 15

TABLE 16

STATES RANKED ACCORDING TO PER-CAPITA INCOME AND PER-CAPITA STATE AND LOCAL EXPENDITURES. 1920¹

	RANK ACCORDING TO INCOME	RANK ACCORDING TO STATE AND LOCAL EXPENDITURES
District of Columbia	1	23
New York	2	12
Nevada	3	1
California	4	9
Delaware	5	22
Wyoming	6	10
Massachusetts	7	18
Washington	8	3
Illinois	9	25
New Jersey	10	30
Rhode Island	11	16
Connecticut	12	21
Oregon	13	2
Iowa	14	32
Michigan	15	15
Nebraska	16	7
Maryland	17½	31
Ohio	17½	13
South Dakota	19	6
Pennsylvania	20	35
Arizona	21½	17
Colorado	21½	19
Idaho	23	4
Kansas	24	20
New Hampshire	25	27
Maine	26	26
Indiana	27½	24
Minnesota	27½	11
Wisconsin	29	29
Texas	30	44
Missouri	31	33
Oklahoma	32	38
Vermont	33	28
Utah	34	8
North Dakota	35	14
Montana	36	5
West Virginia	37	39
South Carolina	38	41
Louisiana	39½	36
Virginia	39½	45
Florida	41	37
New Mexico	42	34
Georgia	43	48
Kentucky	44	43
North Carolina	45	46
Arkansas	46	40
Tennessee	47	47
Mississippi	48	42
Alabama	49	49

¹ Figures for income are those given for 1919 in Knauth, O. W., "Distribution of Income by States in 1919," National Bureau of Economic Research, vol. 3.

EXPENDITURES COMPARED WITH INCOME

Increases in per-capita expenditures are no measure of increases in the burden of such expenditures, particularly during this period when the value of the dollar was depreciating so rapidly. A much better gauge of any changes in the burden of governmental expenditures is the ratio of such expenditures to the national income. There was a marked increase in this ratio between 1910 and 1920. The increase is entirely in federal expendi-

TABLE 17

RATIO OF GOVERNMENTAL EXPENDITURES TO INCOME. 1910, 1915, 1920

	1910	1915	1920
Total Expenditures	9.0%	10.3%	14.2%
State and Local Expenditures . .	6.1	7.4	5.8
Total Educational Expenditures . .	1.6	2.0	1.7
State and Local Educational Expenditures	1.6	1.9	1.6

tures, however, and is the direct result of the war and the consequent increases in expenditures for national defense. When only state and local expenditures are considered, there is an actual decrease in the ratio of expenditure to income when 1920 is compared with either 1910 or 1915.

In the states considered individually there is a decrease in the ratio for 1920 as compared with 1915 in thirty-two states and in the District of Columbia. Those showing decreases in both periods include such important states as New York, New Jersey, Pennsylvania, Massachusetts, Ohio, and Illinois.¹

¹ To obtain these figures the total national income for 1910 and 1915 as estimated in National Bureau of Economic Research, "Income in the United States," vol. 1, p. 64, and the best obtainable estimate for national income for 1920 were distributed to the individual states on the basis of the proportion of the total national income derived in each state in 1919 (Knauth, O. W., "Distribution of Income by States in 1919," National Bureau of Economic Research, vol. 3, pp. 25-26). This has probably led to some inaccuracies, particularly in the earlier years, but such checks as are available indicate a fairly close approximation to this distribution.

TABLE 18

RATIO OF STATE AND LOCAL EXPENDITURES TO INCOME IN THE
DIFFERENT STATES. 1910, 1915, 1920

1910	%	1915	%	1920	%
Washington	10.7	Oregon	14.1	Montana	12.5
Oregon	9.8	California	11.6	Utah	11.0
Montana	9.5	Montana	11.4	Nevada	10.9
Utah	8.8	Ohio	10.7	Oregon	10.7
New York	8.7	Nevada	10.5	Idaho	10.6
Colorado	8.3	Utah	10.4	North Dakota	9.8
Nevada	8.3	Minnesota	10.3	Minnesota	9.6
North Dakota	8.2	North Dakota	10.1	South Dakota	8.8
Ohio	8.0	Washington	9.5	Nebraska	8.4
Massachusetts	7.1	Colorado	9.1	Washington	8.2
California	6.9	New York	8.8	New Mexico	7.7
Indiana	6.9	Massachusetts	8.6	Ohio	7.6
Maine	6.8	Wisconsin	8.0	Arizona	7.3
Missouri	6.7	New Jersey	8.0	Wyoming	7.2
Minnesota	6.6	South Dakota	7.9	Massachusetts	7.0
District of Columbia	6.4	Indiana	7.8	Colorado	6.9
South Dakota	6.3	Missouri	7.6	Michigan	6.9
New Jersey	6.3	Rhode Island	7.6	California	6.9
New Hampshire	6.2	Florida	7.5	Kansas	6.8
Wisconsin	5.9	Maine	7.5	Louisiana	6.8
New Mexico	5.9	New Hampshire	7.5	Vermont	6.7
Vermont	5.9	Vermont	7.4	Rhode Island	6.7
Louisiana	5.8	Kansas	7.1	Florida	6.6
Illinois	5.7	New Mexico	7.0	Indiana	6.4
Kansas	5.6	Maryland	7.0	Wisconsin	6.3
Florida	5.5	Illinois	6.8	Missouri	6.2
Rhode Island	5.5	Arizona	6.6	Maine	6.1
Kentucky	5.4	Iowa	6.5	New York	6.1
Pennsylvania	5.4	Michigan	6.2	New Hampshire	6.0
Maryland	5.2	Pennsylvania	6.1	Arkansas	5.7
Mississippi	5.2	Idaho	6.1	Connecticut	5.6
Tennessee	5.1	Connecticut	6.1	West Virginia	5.6
Idaho	5.0	Louisiana	6.1	Mississippi	5.6
Nebraska	5.0	Mississippi	6.1	Maryland	5.0
Iowa	4.6	District of Columbia	6.1	Delaware	5.0
Connecticut	4.6	Wyoming	5.9	Iowa	4.9
Arizona	4.6	Kentucky	5.8	Oklahoma	4.9
Michigan	4.3	Nebraska	5.8	Illinois	4.8
Wyoming	4.3	Tennessee	5.4	Kentucky	4.6
Delaware	4.2	West Virginia	4.9	New Jersey	4.6
West Virginia	4.1	Arkansas	4.8	South Carolina	4.6
Georgia	3.9	Virginia	4.7	District of Columbia	4.4
Alabama	3.7	Delaware	4.7	Tennessee	4.4
Virginia	3.6	Georgia	4.6	Pennsylvania	4.4
Arkansas	3.6	North Carolina	4.3	North Carolina	4.2
Oklahoma	3.5	Texas	4.0	Virginia	3.9
Texas	3.2	Alabama	3.8	Texas	3.3
South Carolina	2.8	Oklahoma	3.7	Georgia	3.3
North Carolina	2.6	South Carolina	3.1	Alabama	3.2

TABLE 19

RATIO OF STATE AND LOCAL EXPENDITURES TO INCOME IN THE
DIFFERENT STATES GROUPED BY GEOGRAPHICAL DIVISIONS.

1910, 1915, 1920

1910		1915		1920	
EAST		EAST		EAST	
	%		%		%
New York	8.7	New York	8.8	Massachusetts	7.0
Massachusetts	7.1	Massachusetts	8.6	Vermont	6.7
Maine	6.8	New Jersey	8.0	Rhode Island	6.7
New Jersey	6.3	Rhode Island	7.6	Maine	6.1
New Hampshire	6.2	Maine	7.5	New York	6.1
Vermont	5.9	New Hampshire	7.5	New Hampshire	6.0
Rhode Island	5.5	Vermont	7.4	Connecticut	5.6
Pennsylvania	5.4	Pennsylvania	6.1	New Jersey	4.6
Connecticut	4.6	Connecticut	6.1	Pennsylvania	4.4
SOUTH		SOUTH		SOUTH	
District of Columbia	6.4	Florida	7.5	Louisiana	6.8
Louisiana	5.8	Maryland	7.0	Florida	6.6
Florida	5.5	Louisiana	6.1	Arkansas	5.7
Kentucky	5.4	Mississippi	6.1	West Virginia	5.6
Maryland	5.2	District of Columbia	6.1	Mississippi	5.6
Mississippi	5.2	Kentucky	5.8	Maryland	5.0
Tennessee	5.1	Tennessee	5.4	Delaware	5.0
Delaware	4.2	West Virginia	4.9	Oklahoma	4.9
West Virginia	4.1	Arkansas	4.8	Kentucky	4.6
Georgia	3.9	Virginia	4.7	South Carolina	4.6
Alabama	3.7	Delaware	4.7	District of Columbia	4.4
Virginia	3.6	Georgia	4.6	Tennessee	4.4
Arkansas	3.6	North Carolina	4.3	North Carolina	4.2
Oklahoma	3.5	Texas	4.0	Virginia	3.9
Texas	3.2	Alabama	3.8	Texas	3.3
South Carolina	2.8	Oklahoma	3.7	Georgia	3.3
North Carolina	2.6	South Carolina	3.1	Alabama	3.2
MIDDLE WEST		MIDDLE WEST		MIDDLE WEST	
North Dakota	8.2	Ohio	10.7	North Dakota	9.8
Ohio	8.0	Minnesota	10.3	Minnesota	9.6
Indiana	6.9	North Dakota	10.1	South Dakota	8.8
Missouri	6.7	Wisconsin	8.0	Nebraska	8.4
Minnesota	6.6	South Dakota	7.9	Ohio	7.6
South Dakota	6.3	Indiana	7.8	Michigan	6.9
Median	6.1	Median	7.7	Median	6.9
Wisconsin	5.9	Missouri	7.6	Kansas	6.8
Illinois	5.7	Kansas	7.1	Indiana	6.4
Kansas	5.6	Illinois	6.8	Wisconsin	6.3
Nebraska	5.0	Iowa	6.5	Missouri	6.2
Iowa	4.6	Michigan	6.2	Iowa	4.9
Michigan	4.3	Nebraska	5.8	Illinois	4.8

(Table 19 continued on following page.)

TABLE 19 (Continued)

RATIO OF STATE AND LOCAL EXPENDITURES TO INCOME IN THE
DIFFERENT STATES GROUPED BY GEOGRAPHICAL DIVISIONS.
1910, 1915, 1920

1910		1915		1920	
West	%	West	%	West	%
Washington	10.7	Oregon	14.1	Montana	12.5
Oregon	9.8	California	11.6	Utah	11.0
Montana	9.5	Montana	11.4	Nevada	10.9
Utah	8.8	Nevada	10.5	Oregon	10.7
Colorado	8.3	Utah	10.4	Idaho	10.6
Nevada	8.3	Washington	9.5	Washington	8.2
California	6.9	Colorado	9.1	New Mexico	7.7
New Mexico	5.9	New Mexico	7.0	Arizona	7.3
Idaho	5.0	Arizona	6.6	Wyoming	7.2
Arizona	4.6	Idaho	6.1	Colorado	6.9
Wyoming	4.3	Wyoming	5.9	California	6.9

The same changes which are apparent in total expenditures are to be found also in expenditures for education. Both the arithmetic mean and the median of the ratios of state and local educational expenditure to income were higher in 1915 than in 1910, and lower in 1920 than in 1915. Considering individual states, thirty-six states and the District of Columbia show a lower ratio of educational expenditure to income in 1920 than in 1915, and sixteen states and the District of Columbia have a lower ratio in 1920 than in 1910. There is no marked change in this ratio when 1910 and 1920 alone are considered.

TABLE 20

RATIO OF STATE AND LOCAL EDUCATIONAL EXPENDITURES TO
INCOME IN THE DIFFERENT STATES. 1910, 1915, 1920

1910		1915		1920	
	%		%		%
North Dakota	3.4	North Dakota	4.5	Montana	4.4
Utah	3.3	Montana	4.2	North Dakota	4.0
Nevada	2.7	Utah	3.8	Utah	3.8
Idaho	2.4	Idaho	3.2	Idaho	3.4
Montana	2.4	Minnesota	3.0	Arizona	3.1
South Dakota	2.3	Nevada	2.8	New Mexico	3.0
Colorado	2.3	Wisconsin	2.7	Minnesota	2.8
Washington	2.3	Kansas	2.6	Indiana	2.7
Minnesota	2.3	Arizona	2.6	South Dakota	2.6
Kansas	2.2	Washington	2.6	Nevada	2.3
Oregon	2.2	South Dakota	2.5	Colorado	2.3
Vermont	2.1	Vermont	2.5	Kansas	2.3
Indiana	2.0	Iowa	2.5	Wyoming	2.2
Wisconsin	2.0	Oregon	2.4	Iowa	2.2
Massachusetts	1.8	Indiana	2.4	Washington	2.1
Nebraska	1.8	New Mexico	2.4	Nebraska	2.1
Iowa	1.8	Colorado	2.3	Oklahoma	2.0
Maine	1.7	California	2.3	Oregon	2.0
Missouri	1.7	Nebraska	2.3	Wisconsin	2.0
California	1.6	Michigan	2.2	Michigan	1.9
New Jersey	1.6	Missouri	2.2	California	1.8
Pennsylvania	1.6	West Virginia	2.1	Vermont	1.8
Michigan	1.6	New Jersey	2.1	West Virginia	1.8
Illinois	1.6	Pennsylvania	2.0	Florida	1.7
Ohio	1.5	Maine	2.0	New Jersey	1.7
West Virginia	1.5	Ohio	2.0	Maine	1.7
New Mexico	1.5	Wyoming	1.9	Ohio	1.7
New Hampshire	1.5	Connecticut	1.8	New Hampshire	1.6
Oklahoma	1.4	Massachusetts	1.8	Missouri	1.5
New York	1.4	New Hampshire	1.7	Connecticut	1.5
District of Columbia	1.4	Florida	1.7	Pennsylvania	1.5
Rhode Island	1.4	New York	1.7	Texas	1.4
Kentucky	1.4	Illinois	1.6	Virginia	1.4
Wyoming	1.3	Rhode Island	1.6	Louisiana	1.4
Mississippi	1.3	Kentucky	1.6	Illinois	1.4
Texas	1.2	Virginia	1.6	North Carolina	1.3
Louisiana	1.2	District of Columbia	1.5	Rhode Island	1.3
Connecticut	1.2	Oklahoma	1.5	Tennessee	1.2
Tennessee	1.2	Texas	1.5	Massachusetts	1.2
Arkansas	1.1	Tennessee	1.4	Alabama	1.2
Arizona	1.1	Louisiana	1.3	Mississippi	1.2
Virginia	1.1	Arkansas	1.3	New York	1.2
Florida	1.1	Alabama	1.3	Arkansas	1.1
Alabama	.9	Mississippi	1.2	District of Columbia	1.1
Georgia	.9	Georgia	1.2	Georgia	1.1
Delaware	.9	North Carolina	1.2	Delaware	1.0
Maryland	.9	Maryland	1.0	Kentucky	1.0
North Carolina	.8	Delaware	1.0	South Carolina	1.0
South Carolina	.8	South Carolina	1.0	Maryland	.8

TABLE 21

RATIO OF STATE AND LOCAL EDUCATIONAL EXPENDITURES TO INCOME IN THE DIFFERENT STATES GROUPED BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

1910		1915		1920	
EAST		EAST		EAST	
	%		%		%
Vermont	2.1	Vermont	2.5	Vermont	1.8
Massachusetts	1.8	New Jersey	2.1	New Jersey	1.7
Maine	1.7	Pennsylvania	2.0	Maine	1.7
New Jersey	1.6	Maine	2.0	New Hampshire	1.6
Pennsylvania	1.6	Connecticut	1.8	Connecticut	1.5
New Hampshire	1.5	Massachusetts	1.8	Pennsylvania	1.5
New York	1.4	New Hampshire	1.7	Rhode Island	1.3
Rhode Island	1.4	New York	1.7	Massachusetts	1.2
Connecticut	1.2	Rhode Island	1.6	New York	1.2
SOUTH		SOUTH		SOUTH	
West Virginia	1.5	West Virginia	2.1	Oklahoma	2.0
Oklahoma	1.4	Florida	1.7	West Virginia	1.8
District of Columbia	1.4	Kentucky	1.6	Florida	1.7
Kentucky	1.4	Virginia	1.6	Texas	1.4
Mississippi	1.3	District of Columbia	1.5	Virginia	1.4
Texas	1.2	Oklahoma	1.5	Louisiana	1.4
Louisiana	1.2	Texas	1.5	North Carolina	1.3
Tennessee	1.2	Tennessee	1.4	Tennessee	1.2
Arkansas	1.1	Louisiana	1.3	Alabama	1.2
Virginia	1.1	Arkansas	1.3	Mississippi	1.2
Florida	1.1	Alabama	1.3	Arkansas	1.1
Alabama	.9	Mississippi	1.2	District of Columbia	1.1
Georgia	.9	Georgia	1.2	Georgia	1.1
Delaware	.9	North Carolina	1.2	Delaware	1.0
Maryland	.9	Maryland	1.0	Kentucky	1.0
North Carolina	.8	Delaware	1.0	South Carolina	1.0
South Carolina	.8	South Carolina	1.0	Maryland	.8
MIDDLE WEST		MIDDLE WEST		MIDDLE WEST	
North Dakota	3.4	North Dakota	4.5	North Dakota	4.0
South Dakota	2.3	Minnesota	3.0	Minnesota	2.8
Minnesota	2.3	Wisconsin	2.7	Indiana	2.7
Kansas	2.2	Kansas	2.6	South Dakota	2.6
Indiana	2.0	South Dakota	2.5	Kansas	2.3
Wisconsin	2.0	Iowa	2.5	Iowa	2.2
Median	1.9	Median	2.4	Median	2.1
Nebraska	1.8	Indiana	2.4	Nebraska	2.1
Iowa	1.8	Nebraska	2.3	Wisconsin	2.0
Missouri	1.7	Michigan	2.2	Michigan	1.9
Michigan	1.6	Missouri	2.2	Ohio	1.7
Illinois	1.6	Ohio	2.0	Missouri	1.5
Ohio	1.5	Illinois	1.6	Illinois	1.4

TABLE 21 (*Continued*)

1910		1915		1920	
WEST		WEST		WEST	
	%		%		%
Utah	3.3	Montana	4.2	Montana	4.4
Nevada	2.7	Utah	3.8	Utah	3.8
Idaho	2.4	Idaho	3.2	Idaho	3.4
Montana	2.4	Nevada	2.8	Arizona	3.1
Colorado	2.3	Arizona	2.6	New Mexico	3.0
Washington	2.3	Washington	2.6	Nevada	2.3
Oregon	2.2	Oregon	2.4	Colorado	2.3
California	1.6	New Mexico	2.4	Wyoming	2.2
New Mexico	1.5	Colorado	2.3	Washington	2.1
Wyoming	1.3	California	2.3	Oregon	2.0
Arizona	1.1	Wyoming	1.9	California	1.8

In making these comparisons of the cost of government with the national income it is important to keep in mind the fact that in 1920 the national income was very high. It dropped from \$72,500,000,000 in 1920 to \$55,000,000,000 in 1921, and rose only to \$59,000,000,000 in 1922.¹ Meanwhile the cost of education and all of the costs of state and local government have apparently continued to increase. In the State of New York the cost of public education rose from \$117,344,153 in 1920 to \$175,480,003 in 1921 and \$196,034,409 in 1922, and the ratio of such expenditure to income in New York rose accordingly from 1.2 per cent in 1920 to 2.4 per cent in 1921 and 2.5 per cent in 1922. It has been estimated that the cost of state school expenditures in thirty states rose 46.8 per cent between 1920 and 1922.² The expenditure included in this estimate is approximately two-thirds of the educational expenditure of 1920. If this rate of increase may be assumed for all such expenditures, then the state and local cost of education in 1922 was about \$1,720,000,000 and the ratio of such expenditure to income was 2.9 per cent as compared with 1.6 per cent in both 1910 and 1920. There are no satisfactory estimates of total governmental costs in 1922, but state and local expenditures for the United States as a whole have been estimated to have increased nearly 20 per cent in 1921 over 1920.³ It is impossible to make any exact comparisons between these estimates and the estimates in this study,⁴ but the combination of rising governmental expenditures and falling income must have resulted in a marked change in the ratio between the two. These are only state and local costs, however. Federal expenditures have dropped much more than state and local

¹ According to the best available estimates.

² National Education Association. Research Division: Statistical Sheet No. 3, issued in March, 1923.

³ From data in National Industrial Conference Board: "Taxation and the National Income," Research Report No. 55. October, 1922, p. 14.

⁴ The former are for the fiscal year ending June 30, and the latter are for the calendar year ending December 31. This difference alone is sufficient to account for the fact that the National Industrial Conference Board figure for 1920 is 11 per cent less than that in this report.

expenditures have increased, and while the ratio of total governmental costs to income rose in 1921 to 17.0 per cent, it probably dropped in 1922 below the 1920 ratio because of the recovery of the national income figure and the further decrease in federal expenditures.¹

¹ It is unfortunate that there is no satisfactory recent estimate of taxable wealth. Wealth fluctuates with income, but not to the same extent; and while it is not as satisfactory a measure, on the whole, as income, it is a more stable measure and is in itself an important indication of the ability of the nation to support government functions. The ratio of governmental expenditures to the total wealth (taxable and exempt) in the United States according to the estimate in W. I. King, "Net Volume of Saving in the United States," *Journal of the American Statistical Association*, September, 1922, is given below.

TABLE B
RATIO OF GOVERNMENTAL EXPENDITURES TO TOTAL WEALTH IN THE UNITED STATES. 1910, 1915, 1920

	1910	1915	1920
Total Expenditures	1.7%	1.8%	3.6%
Total State and Local Expenditures . .	1.2	1.3	1.5
Total Educational Expenditures . . .	.3	.4	.4
Total State and Local Educational Expenditures . . . . .	.3	.3	.4

CHAPTER II

DISTRIBUTION OF THE COST OF EDUCATION AMONG ELEMENTARY AND SECONDARY SCHOOLS, HIGHER EDUCATION, AND ADMINISTRATION

PUBLIC education is still predominantly elementary and secondary school education, and in spite of the recent phenomenal development of state universities and colleges, and the large sums spent by the national government for the vocational rehabilitation of soldiers, 86 per cent of all educational expenditures in 1920 were for elementary and secondary schools.

EXPENDITURES FOR ELEMENTARY AND SECONDARY SCHOOLS, HIGHER EDUCATION, AND EDUCATIONAL ADMINISTRATION

TABLE 22

DISTRIBUTION OF EDUCATIONAL EXPENDITURES IN THE UNITED STATES ACCORDING TO TYPE OF EDUCATION. 1910, 1915, 1920

	1910	1915	1920
Total Expenditure	\$498,019,738	\$704,145,958	\$1,219,885,296
Military and Naval Education and Education of Soldiers ¹	2,999,837	2,015,249	40,906,831
Indian Schools ²	3,732,799	4,228,980	4,653,783
Elementary and Secondary Schools	445,857,445	627,549,891	1,050,502,936
Normal Schools and Colleges	40,469,778	61,468,048	108,488,988
Educational Administration ³	4,959,879	8,883,790	15,332,758
Federal Expenditure	12,003,302	14,242,196	62,003,695
Military and Naval Education and Edu- cation of Soldiers	2,999,837	2,015,249	40,906,831
Indian Schools	3,732,799	4,228,980	4,653,783
Elementary and Secondary Schools	262,249	335,854	1,079,839 ⁴
Normal Schools and Colleges	4,945,905	7,538,624	14,965,346
Educational Administration	62,512	123,489	397,896
State Expenditure	123,778,363	162,910,870	272,227,396
Elementary and Secondary Schools	82,961,590	100,197,563	160,901,141
Normal Schools and Colleges	38,510,051	59,177,525	105,137,991
Educational Administration	2,306,722	3,535,782	6,188,264
Local Expenditure	450,003,181	634,448,393	1,056,421,005
Elementary and Secondary Schools	445,552,387	626,933,351	1,044,298,410
Normal Schools and Colleges	1,959,727	2,290,523	4,256,081
Educational Administration	2,491,067	5,224,519	7,866,514

¹ This includes all military and naval education and the sum spent for vocational rehabilitation of soldiers. ² Includes educational expenditures for natives of Alaska.

³ This includes the administrative expenses of the United States Government, the state departments of public instruction and county superintendents, and such other state and local administration as is outside of the school district or institution. The internal administrative expenses of districts and institutions are included under elementary and secondary school and normal and college expenditure. The expenses of state boards of land commissioners have not been included, although their chief duties are to administer school lands, for the reason that they often have jurisdiction over lands not belonging to schools.

⁴ The amount of the Smith-Hughes fund which the states have redistributed to local districts for elementary and secondary schools is not always reported, but it has been estimated, on the basis of such figures as are available, that approximately \$500,000 was so redistributed in 1920, and this sum is included here.

PERCENTAGE DISTRIBUTION OF EDUCATIONAL EXPENDITURES

The percentage of educational expenditures paid out for general administration, elementary and secondary schools, and other education is shifting somewhat, there being a distinct increase in the proportion going to higher education and to the education of soldiers, and a corresponding decrease in the proportion going to elementary and secondary schools and to Indian schools.

TABLE 23

PERCENTAGE DISTRIBUTION OF EDUCATIONAL EXPENDITURES IN
THE UNITED STATES ACCORDING TO TYPE OF EDUCATION.
1910, 1915, 1920

	1910	1915	1920
Total Expenditure	100.0%	100.0%	100.0%
Military and Naval Education and Educa- tion of Soldiers . . . . .	.6	.3	3.3
Indian Schools . . . . .	.7	.6	.4
Elementary and Secondary Schools . .	89.5	89.1	86.1
Normal Schools and Colleges	8.1	8.7	8.9
Educational Administration	1.0	1.3	1.3
Federal Expenditure	100.0	100.0	100.0
Military and Naval Education and Educa- tion of Soldiers	25.0	14.1	66.0
Indian Schools	31.1	29.7	7.5
Elementary and Secondary Schools . .	2.2	2.4	1.7
Normal Schools and Colleges	41.2	52.9	24.1
Educational Administration . . . . .	.5	.9	.6
State Expenditure	100.0	100.0	100.0
Elementary and Secondary Schools . .	67.0	61.5	59.1
Normal Schools and Colleges	31.1	36.3	38.6
Educational Administration	1.9	2.2	2.3
Local Expenditure	100.0	100.0	100.0
Elementary and Secondary Schools . .	99.0	98.8	98.8
Normal Schools and Colleges . . . .	.4	.4	.4
Educational Administration . . . . .	.6	.8	.8

PROPORTION OF EDUCATIONAL EXPENDITURES FOR STATE ADMINISTRATION

One of the most variable of educational expenditures in the different states is that for state administration. This is largely because of the wide variations in the functions of the state administrative officers in the different states. The fact that some states are incurring less than 1 per cent, and that others are incurring nearly 10 per cent, of their educational expend-

itures for this purpose, does not mean that the latter are spending that amount more for the same function.

TABLE 24

DISTRIBUTION OF STATES ACCORDING TO PERCENTAGE OF STATE
EDUCATIONAL EXPENDITURES GOING TO ADMINISTRATION.

1910, 1915, 1920

PERCENTAGE OF STATE EDUCATIONAL EXPENDITURES GOING TO STATE ADMINIS-
TRATION

	1910	1915	1920
Less than 1 per cent .	Utah Kentucky Mississippi Texas Michigan Minnesota Pennsylvania New Jersey Washington Georgia Ohio Maryland Indiana Missouri Maine Wisconsin Illinois Oklahoma Colorado Alabama Nebraska Delaware South Carolina Arkansas Florida North Dakota	Utah Mississippi Michigan Arkansas Illinois Missouri Georgia Alabama Ohio Oklahoma Washington Maine Maryland Texas Minnesota New Jersey Tennessee Indiana Wisconsin Nebraska	Utah Virginia Arizona Michigan Mississippi Tennessee Illinois Arkansas Maine Georgia Montana Texas Nebraska North Dakota Oklahoma Alabama Washington Missouri New Jersey Ohio
1.0-1.9 per cent . . .	Louisiana Idaho Iowa Virginia Vermont South Dakota Tennessee Oregon Montana Arizona North Carolina	North Dakota Virginia Arizona South Dakota Montana Colorado Iowa Louisiana Kentucky South Carolina Delaware Idaho Pennsylvania	North Carolina Idaho Colorado Pennsylvania Minnesota South Dakota Kentucky Massachusetts New Mexico Wisconsin Iowa

(Table 24 continued on following page.)

TABLE 24 (Continued)

DISTRIBUTION OF STATES ACCORDING TO PERCENTAGE OF STATE
EDUCATIONAL EXPENDITURES GOING TO ADMINISTRATION.

1910, 1915, 1920

PERCENTAGE OF STATE EDUCATIONAL EXPENDITURES GOING TO STATE ADMINIS-
TRATION

	1910	1915	1920
2.0-2.9 per cent . .	Wyoming New Hampshire New Mexico	North Carolina Vermont New Mexico Oregon	Maryland Oregon South Carolina Wyoming Florida Vermont Indiana Nevada
3.0-3.9 per cent . .	West Virginia Massachusetts Kansas	Massachusetts Wyoming New Hampshire California	Louisiana West Virginia Delaware
4.0-4.9 per cent . .	Rhode Island Nevada	Nevada Florida West Virginia Rhode Island	New Hampshire
5.0 per cent and over	Connecticut (5.4) New York (17.4) ¹	Kansas (7.9) Connecticut (9.9) New York (12.9)	Rhode Island (5.0) Kansas (7.5) New York (8.5) California (8.8) Connecticut (9.5)

¹ The high percentage for New York in 1910 is accounted for by large capital outlays for the education building in Albany.

The figures for local school administration also show wide variation and a rapid increase, but it has not always been possible to segregate these expenditures from the other local school expenditures, and the figures are not sufficiently complete to draw any conclusion from them.

INCREASE IN EDUCATIONAL EXPENDITURES FOR ALL PURPOSES

Increases in educational expenditures for the different educational functions are shown in Table 25.

TABLE 25

PERCENTAGE INCREASE IN EDUCATIONAL EXPENDITURES IN THE
UNITED STATES BETWEEN 1910 AND 1920

	TOTAL	FEDERAL	STATE	LOCAL
Total	145%	417%	120%	135%
Military and Naval Education and Education of Soldiers	1264	1264	—	—
Indian Schools	25	25	—	—
Elementary and Secondary Schools	136	312	94	134
Normal Schools and Colleges	168	203	173	117
Educational Administration	209	540	168	216

INCREASE IN ELEMENTARY AND SECONDARY SCHOOL EXPENDITURES

The larger increases in elementary and secondary school expenditures between 1910 and 1920 are not confined to any particular areas of the United States, although Connecticut alone of the eastern group is included in that half of the states with the greater increases. This is readily accounted for by the fact that the educational systems in the east were comparatively well-developed at the beginning of this period.

TABLE 26

RATIO OF ELEMENTARY AND SECONDARY SCHOOL EXPENDITURE IN
1920 TO ELEMENTARY AND SECONDARY SCHOOL EXPENDITURE
IN 1910

UNITED STATES AS A WHOLE					
	%		%		%
Arizona	671.5	Michigan	271.9	Wisconsin	231.8
New Mexico	482.8	Delaware	271.4	Tennessee	230.4
Montana	443.6	West Virginia	268.1	Kansas	229.4
Wyoming	407.8	California	267.0	Rhode Island	221.2
Florida	397.0	Georgia	266.4	Missouri	214.6
North Carolina	395.3	South Dakota	265.0	Mississippi	212.6
Idaho	333.1	Louisiana	260.8	Maryland	208.8
Alabama	323.5	Utah	258.2	Pennsylvania	208.2
South Carolina	321.5	Nebraska	255.7	District of Columbia	202.3
Indiana	316.5	Ohio	255.1	Washington	200.5
Oklahoma	316.1	Texas	247.7	Nevada	198.9
Virginia	301.0	New Hampshire	241.1	Illinois	197.3
Connecticut	292.5	Colorado	240.8	New York	195.1
Iowa	282.4	New Jersey	239.1	Oregon	189.3
Minnesota	282.3	Arkansas	232.2	Vermont	183.5
North Dakota	278.0	Maine	232.2	Kentucky	155.8
				Massachusetts	147.5

(Table 26 continued on following page.)

TABLE 26 (Continued)

RATIO OF ELEMENTARY AND SECONDARY SCHOOL EXPENDITURE IN
1920 TO ELEMENTARY AND SECONDARY SCHOOL EXPENDITURE
IN 1910

STATES BY GEOGRAPHICAL DIVISIONS

EAST		SOUTH		MIDDLE WEST		WEST	
	%		%		%		%
Connecticut	292.5	Florida	397.0	Indiana	316.5	Arizona	671.5
New Hamp- shire	241.1	North Caro- lina	395.3	Iowa	282.4	New Mexico	482.8
New Jersey	239.1	Alabama	323.5	Minnesota	282.3	Montana	443.6
Maine	232.2	South Carolina	321.5	North Dakota	278.0	Wyoming	407.8
Rhode Island	221.2	Oklahoma	316.1	Michigan	271.9	Idaho	333.1
Pennsylvania	208.2	Virginia	301.0	South Dakota	265.0	California	267.0
New York	195.1	Delaware	271.4	Median	260.4	Utah	258.2
Vermont	183.5	West Virginia	268.1	Nebraska	255.7	Colorado	240.8
Massachusetts	147.5	Georgia	266.4	Ohio	255.1	Washington	200.5
		Louisiana	260.8	Wisconsin	231.8	Nevada	198.9
		Texas	247.7	Kansas	229.4	Oregon	189.3
		Arkansas	232.2	Missouri	214.6		
		Tennessee	230.4	Illinois	197.3		
		Mississippi	212.6				
		Maryland	208.8				
		District of Columbia	202.3				
		Kentucky	155.8				

COMPARISON OF PER-CAPITA COSTS OF ELEMENTARY AND SECONDARY
SCHOOLS AND HIGHER EDUCATION

The per-capita expenditure for the different educational functions is given in Table 27.

TABLE 27

EXPENDITURE PER CAPITA FOR DIFFERENT EDUCATIONAL
FUNCTIONS IN THE UNITED STATES. 1910, 1915, 1920

	1910	1915	1920
Total Educational Expenditure	\$5.41	\$7.12	\$11.54
Military and Naval Education and Educa- tion of Soldiers . . . . .	.03	.02	.39
Indian Schools . . . . .	.04	.04	.04
Elementary and Secondary Schools	4.85	6.35	9.94
Normal Schools and Colleges . . . . .	.44	.62	1.03
Educational Administration . . . . .	.05	.09	.15

TABLE 28

STATE AND LOCAL EXPENDITURE PER CAPITA FOR ELEMENTARY AND SECONDARY SCHOOLS BY STATES. 1910, 1915, 1920

1910		1915		1920	
Washington	\$9.19	Montana	\$12.52	Montana	\$22.23
Utah	8.51	North Dakota	11.94	Idaho	20.02
Idaho	7.97	California	10.93	North Dakota	19.56
North Dakota	7.88	Washington	10.82	Arizona	18.97
California	7.66	Idaho	10.65	Utah	18.26
Nevada	7.58	Utah	10.57	Wyoming	17.03
Massachusetts	7.54	New Jersey	9.34	South Dakota	16.90
Montana	7.32	Nevada	9.30	Indiana	16.10
New Jersey	7.02	Arizona	9.05	Nevada	15.95
South Dakota	6.95	Oregon	8.88	Washington	15.51
Colorado	6.91	Iowa	8.57	Iowa	15.41
District of Columbia	6.41	South Dakota	8.56	Minnesota	15.15
New York	6.26	Minnesota	8.52	California	14.19
Illinois	6.21	New York	8.26	Colorado	14.15
Minnesota	6.17	Michigan	8.01	Nebraska	13.71
Michigan	6.15	Wyoming	7.95	New Jersey	13.49
Iowa	5.90	Colorado	7.80	Michigan	12.81
Nebraska	5.83	Nebraska	7.78	Kansas	12.72
Kansas	5.80	Pennsylvania	7.69	Oregon	12.40
Pennsylvania	5.67	District of Columbia	7.65	Ohio	11.55
Wyoming	5.56	Massachusetts	7.52	Connecticut	11.12
Indiana	5.52	Ohio	7.42	New Mexico	11.12
Ohio	5.47	Indiana	7.32	New York	10.72
Wisconsin	4.84	Connecticut	7.31	Illinois	10.65
Rhode Island	4.82	Kansas	7.27	Oklahoma	10.50
Connecticut	4.71	Wisconsin	6.76	Pennsylvania	10.37
Arizona	4.62	Illinois	6.62	Wisconsin	9.94
Vermont	4.42	Vermont	6.35	Maine	9.83
Maine	4.38	Rhode Island	6.14	District of Columbia	9.82
Oklahoma	4.07	Missouri	5.88	Massachusetts	9.72
Missouri	3.97	Maine	5.77	Rhode Island	9.57
New Hampshire	3.77	West Virginia	5.15	New Hampshire	8.84
Texas	3.54	New Hampshire	4.93	Missouri	8.24
West Virginia	3.48	Texas	4.53	Vermont	8.20
Delaware	2.99	New Mexico	4.51	West Virginia	7.78
Maryland	2.96	Oklahoma	4.50	Delaware	7.36
Louisiana	2.57	Florida	4.12	Texas	7.32
New Mexico	2.54	Maryland	3.84	Florida	7.23
Kentucky	2.47	Kentucky	3.16	Louisiana	6.17
Florida	2.34	Virginia	3.04	Maryland	5.52
Tennessee	2.11	Louisiana	2.98	Virginia	5.45
Virginia	2.03	Delaware	2.97	North Carolina	4.77
Arkansas	2.02	Arkansas	2.68	Tennessee	4.54
Georgia	1.69	Tennessee	2.55	Arkansas	4.22
Mississippi	1.66	Georgia	2.36	Georgia	4.06
Oregon	1.63	North Carolina	2.29	Alabama	3.97
North Carolina	1.40	Alabama	2.09	South Carolina	3.86
Alabama	1.35	South Carolina	2.03	Kentucky	3.64
South Carolina	1.33	Mississippi	1.76	Mississippi	3.54

TABLE 29

STATE AND LOCAL EXPENDITURE PER CAPITA FOR HIGHER
EDUCATION BY STATES. 1910, 1915, 1920

1910		1915		1920	
Nevada	\$2.56	Nevada	\$2.97	Nevada	\$5.10
California	1.47	Arizona	2.23	Arizona	3.45
North Dakota	1.24	Wisconsin	1.83	Utah	3.00
Utah	1.17	Delaware	1.57	North Dakota	2.92
Colorado	1.15	Michigan	1.44	Oregon	2.92
Wisconsin	1.11	Minnesota	1.42	South Dakota	2.65
District of Columbia	1.07	Nebraska	1.32	Washington	2.50
South Dakota	1.05	Kansas	1.28	Minnesota	2.46
Arizona	1.01	South Dakota	1.27	Idaho	2.42
Idaho	.99	Iowa	1.25	Nebraska	2.32
Wyoming	.96	Wyoming	1.20	Montana	2.19
Montana	.95	California	1.18	Wisconsin	2.11
Minnesota	.93	Montana	1.18	New Mexico	2.00
Michigan	.85	North Dakota	1.18	Kansas	1.98
Oregon	.82	Utah	1.17	Vermont	1.97
Washington	.79	Oregon	1.14	Wyoming	1.97
Vermont	.76	Idaho	1.09	California	1.93
Kansas	.73	Washington	1.09	Michigan	1.74
Nebraska	.66	Colorado	1.00	Colorado	1.73
Delaware	.65	New Mexico	.89	New Hampshire	1.65
Maine	.57	New Hampshire	.78	Delaware	1.50
New Mexico	.56	Virginia	.76	Oklahoma	1.42
Ohio	.52	Maine	.72	Iowa	1.38
Iowa	.46	District of Columbia	.69	Virginia	1.16
Mississippi	.46	Vermont	.68	Texas	1.06
South Carolina	.44	Ohio	.65	Indiana	.99
Indiana	.43	Mississippi	.59	Mississippi	.99
New Hampshire	.43	Illinois	.58	West Virginia	.92
Illinois	.39	Missouri	.53	Maine	.92
Virginia	.39	Indiana	.49	Ohio	.88
Missouri	.38	Massachusetts	.48	District of Columbia	.87
Florida	.36	West Virginia	.48	Missouri	.77
Oklahoma	.34	South Carolina	.43	Illinois	.77
Rhode Island	.34	Oklahoma	.42	South Carolina	.74
West Virginia	.34	Rhode Island	.42	Massachusetts	.73
Alabama	.30	Alabama	.40	Connecticut	.71
Massachusetts	.30	Texas	.38	Rhode Island	.69
North Carolina	.28	Georgia	.33	Kentucky	.68
Connecticut	.25	New York	.31	North Carolina	.64
Pennsylvania	.25	North Carolina	.31	Alabama	.56
Maryland	.23	Connecticut	.29	Maryland	.55
Texas	.23	Pennsylvania	.29	New Jersey	.52
Arkansas	.21	Maryland	.27	Georgia	.47
Georgia	.19	Louisiana	.26	Florida	.46
New Jersey	.18	New Jersey	.25	Pennsylvania	.46
Kentucky	.17	Florida	.24	Louisiana	.42
New York	.16	Kentucky	.24	Tennessee	.42
Louisiana	.13	Tennessee	.22	New York	.42
Tennessee	.10	Arkansas	.16	Arkansas	.38

CHAPTER III

EDUCATIONAL EXPENDITURES FOR CAPITAL OUTLAY, INTEREST, AND CURRENT EXPENSES

No attempt has been made to classify educational expenditures according to the nature of the expense further than to eliminate all non-governmental cost payments¹ and to subdivide the net cost remaining into capital outlay, interest, and current expenses. The relative decrease in capital outlay is a reflection of the check on building resulting from war conditions.

TABLE 30

EDUCATIONAL EXPENDITURES FOR CAPITAL OUTLAY, INTEREST, AND CURRENT EXPENSES. 1910, 1915, 1920

	1910	1915	1920
Total Expenditure	\$498,019,738	\$704,145,958	\$1,219,885,296
Capital Outlay	89,805,092	123,350,958	168,957,061
Interest	14,133,812	24,404,297	39,399,104
Current Expenses	394,080,834	556,390,703	1,011,529,131
Expenditure for Capital Outlay . . .	89,805,092	123,350,958	168,957,061
Military and Naval Education and Edu- cation of Soldiers	1,655,134	153,914	804,877
Indian Schools	36,000	296,000	380,000
Elementary and Secondary Schools .	78,670,145	113,841,199	156,945,653
Normal Schools and Colleges	8,763,570	8,972,330	10,822,890
Educational Administration	680,243	87,515	3,641
Interest	14,133,812	24,404,297	39,399,104
Elementary and Secondary Schools .	14,000,000	24,000,000	39,000,000
Normal Schools and Colleges	133,812	404,297	399,104
Educational Administration	—	—	—
Current Expenses	394,080,834	556,390,703	1,011,529,131
Military and Naval Education and Edu- cation of Soldiers	1,344,703	1,861,335	40,101,954
Indian Schools	3,696,799	3,932,980	4,273,783
Elementary and Secondary Schools .	353,187,300	489,708,692	854,557,283
Normal Schools and Colleges	31,572,396	52,091,421	97,266,994
Educational Administration	4,279,636	8,796,275	15,329,117

¹ This term is used as in the Financial Statistics of the U. S. Bureau of the Census to cover repayment of loans, transfers, and other items which would involve double counting if included in the other expenditures each year.

TABLE 31

PERCENTAGE DISTRIBUTION OF CAPITAL OUTLAY, INTEREST, AND
CURRENT EXPENSES. 1910, 1915, 1920

	1910	1915	1920
Total Expenditure	100.0%	100.0%	100.0%
Capital Outlay	18.0	17.5	13.9
Interest	2.9	3.5	3.2
Current Expenses	79.1	79.0	82.9
Capital Outlay	100.0	100.0	100.0
Military and Naval Education and Education of Soldiers	1.8	.1	.5
Indian Schools	1	.2	.2
Elementary and Secondary Schools	87.6	92.3	92.9
Normal Schools and Colleges	9.8	7.3	6.4
Educational Administration . . . . .	.8	.1	1
Interest	100.0	100.0	100.0
Elementary and Secondary Schools	99.1	98.3	99.0
Normal Schools and Colleges . . . . .	.9	1.7	1.0
Educational Administration	—	—	—
Current Expenses	100.0	100.0	100.0
Military and Naval Education and Education of Soldiers . . . . .	.3	.3	4.0
Indian Schools . . . . .	.9	.7	.4
Elementary and Secondary Schools	89.6	88.1	84.5
Normal Schools and Colleges	8.0	9.3	9.6
Educational Administration	1.1	1.6	1.5

¹ Less than one-twentieth of one per cent.

TABLE 32

PERCENTAGE INCREASE IN CURRENT EXPENSES FOR ALL EDUCA-
TIONAL PURPOSES BETWEEN 1910 AND 1920

Total Expenditure	157%
Military and Naval Education and Education of Soldiers	2,882
Indian Schools	16
Elementary and Secondary Schools	142
Normal Schools and Colleges	208
Educational Administration	258

TABLE 33

RATIO OF CURRENT EDUCATIONAL EXPENSES IN THE DIFFERENT STATES IN 1920 TO SUCH EXPENSES IN 1910

UNITED STATES AS A WHOLE					
	%		%		%
Arizona	623.8	South Carolina	281.2	Tennessee	245.4
New Mexico	490.0	Iowa	280.7	Maine	245.3
Montana	488.9	Nebraska	270.7	District of Columbia	244.7
Wyoming	408.5	Georgia	270.2	Kansas	243.6
Florida	397.2	New Hampshire	270.1	Pennsylvania	236.7
North Carolina	373.0	South Dakota	268.1	Wisconsin	234.9
Oklahoma	336.8	Minnesota	265.9	Colorado	225.5
Texas	320.7	Utah	264.2	Maryland	219.7
Idaho	319.7	Oregon	263.8	Nevada	212.2
Indiana	314.9	West Virginia	261.5	Vermont	211.5
Virginia	301.1	Michigan	261.2	Missouri	211.0
Connecticut	293.3	Louisiana	256.4	Illinois	210.1
New Jersey	288.9	Rhode Island	250.0	New York	210.0
Delaware	286.7	Ohio	249.5	Mississippi	205.5
California	285.9	North Dakota	247.3	Arkansas	197.4
Alabama	284.4	Washington	246.0	Kentucky	181.6
				Massachusetts	171.4

STATES BY GEOGRAPHICAL DIVISIONS

EAST		SOUTH		MIDDLE WEST		WEST	
	%		%		%		%
Connecticut	293.3	Florida	397.2	Indiana	314.9	Arizona	623.8
New Jersey	288.9	North Carolina	373.0	Iowa	280.7	New Mexico	490.0
New Hampshire	270.1	Oklahoma	336.8	Nebraska	270.7	Montana	488.9
Rhode Island	250.0	Texas	320.7	South Dakota	268.1	Wyoming	408.5
Maine	245.3	Virginia	301.1	Minnesota	265.9	Idaho	319.7
Pennsylvania	236.7	Delaware	286.7	Michigan	261.2	California	285.9
Vermont	211.5	Alabama	284.4	Median	255.3	Utah	264.2
New York	210.0	South Carolina	281.2	Ohio	249.5	Oregon	263.8
Massachusetts	171.4	Georgia	270.2	North Dakota	247.3	Washington	246.0
		West Virginia	261.5	Kansas	243.6	Colorado	225.5
		Louisiana	256.4	Wisconsin	234.9	Nevada	212.2
		Tennessee	245.4	Missouri	211.0		
		District of Columbia	244.7	Illinois	210.1		
		Maryland	219.7				
		Mississippi	205.5				
		Arkansas	197.4				
		Kentucky	181.6				

TABLE 34

PER-CAPITA CURRENT EXPENSES FOR EDUCATION IN THE
DIFFERENT STATES. 1910, 1915, 1920

1910		1915		1920	
Nevada	\$8.50	Nevada	\$11.10	Montana	\$20.47
Utah	7.62	North Dakota	10.93	Nevada	19.08
Washington	7.58	Montana	10.89	Idaho	18.08
Idaho	7.50	Utah	9.93	Arizona	17.57
South Dakota	7.05	Idaho	9.87	South Dakota	17.34
North Dakota	6.98	Washington	9.66	Utah	16.72
California	6.97	California	9.14	Wyoming	16.07
Colorado	6.82	South Dakota	8.62	Washington	15.70
Massachusetts	6.47	Iowa	8.46	North Dakota	15.40
Montana	6.11	Arizona	8.19	Indiana	14.73
Michigan	5.89	Colorado	8.11	Iowa	14.46
Minnesota	5.68	Michigan	8.10	Nebraska	13.94
<hr/>					
New York	5.60	Minnesota	8.07	California	13.82
Nebraska	5.60	Wyoming	7.94	Minnesota	13.14
Iowa	5.57	Nebraska	7.94	Colorado	13.08
Oregon	5.51	New Jersey	7.59	Kansas	12.61
Kansas	5.42	Kansas	7.57	Oregon	12.47
District of Columbia	5.41	New York	7.45	New Jersey	12.32
Illinois	5.36	Oregon	7.43	Michigan	11.79
New Jersey	5.30	Wisconsin	7.35	New Mexico	11.52
Wyoming	5.24	Vermont	6.80	Wisconsin	10.36
Indiana	5.08	District of Columbia	6.65	New York	10.33
Wisconsin	4.97	Indiana	6.61	Ohio	10.25
Ohio	4.96	Massachusetts	6.60	New Hampshire	10.19
Vermont	4.74	Pennsylvania	6.40	Maine	10.18
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Pennsylvania	4.67	Ohio	6.18	Connecticut	10.17
Arizona	4.60	Connecticut	5.77	Vermont	10.13
Connecticut	4.29	Illinois	5.75	District of Columbia	10.01
Maine	4.29	Maine	5.70	Illinois	9.79
Rhode Island	4.21	Missouri	5.27	Pennsylvania	9.72
New Hampshire	3.88	New Hampshire	5.15	Massachusetts	9.69
Missouri	3.58	Rhode Island	5.14	Rhode Island	9.45
West Virginia	3.44	New Mexico	4.55	Oklahoma	9.17
Oklahoma	3.33	Delaware	4.53	Delaware	8.38
Delaware	3.22	Oklahoma	4.49	Texas	7.63
Maryland	2.92	West Virginia	4.44	West Virginia	7.50
Texas	2.85	Texas	3.86	Missouri	7.30
<hr/>					
New Mexico	2.59	Maryland	3.63	Florida	6.62
Louisiana	2.29	Virginia	3.16	Maryland	5.74
Kentucky	2.21	Kentucky	3.12	Virginia	5.59
Florida	2.14	Florida	3.02	Louisiana	5.41
Virginia	2.08	Louisiana	2.92	North Carolina	4.28
Arkansas	2.06	Arkansas	2.64	Tennessee	4.26
Mississippi	1.98	Tennessee	2.45	Mississippi	4.07
Tennessee	1.86	Georgia	2.43	Alabama	4.04
Georgia	1.63	Alabama	2.28	Georgia	3.96
Alabama	1.56	South Dakota	2.14	South Carolina	3.88
South Carolina	1.53	North Carolina	2.05	Kentucky	3.80
North Carolina	1.33	Mississippi	1.98	Arkansas	3.66

CHAPTER IV

SOURCES OF SCHOOL REVENUES

A COMPARISON of educational revenues with all public revenues reveals much the same tendencies as appear in a comparison of public expenditures for education and for other purposes. The state governments contribute a larger proportion of their taxes to education than do the local divisions, but the proportion of state taxes going to education is steadily decreasing, while the proportion of local taxes spent for school purposes is increasing.

TABLE 35

SOURCES OF PUBLIC REVENUES FOR ALL PURPOSES AND FOR
EDUCATION. 1910, 1915, 1920

(IN THOUSANDS)

	1910			1915			1920		
	ALL PURPOSES	EDUCA- TION	PER CENT TO EDUC.	ALL PURPOSES	EDUCA- TION	PER CENT TO EDUC.	ALL PURPOSES	EDUCA- TION	PER CENT TO EDUC.
Total Revenues . . .	\$2,719,236	\$483,530	17.8%	\$3,411,363	\$653,778	19.2%	\$12,221,512	\$1,162,190	9.5%
Total Taxes . . .	2,075,173	428,794	20.6	2,514,634	588,028	23.4	8,952,258	1,049,971	11.7
Federal Taxes . . .	618,997	12,003	1.9	615,023	14,242	2.3	5,687,713	62,004	1.1
State Taxes . . .	253,947	97,701	38.5	352,299	128,579	36.5	691,562	218,914	31.4
Local Taxes . . .	1,205,229	319,080	26.5	1,547,312	445,207	28.8	2,572,984	769,053	29.9
Miscellaneous Revenues . . .	644,063	54,745	8.5	896,729	65,750	7.3	3,269,253	112,218	3.4

DIVISION OF SUPPORT OF EDUCATION AMONG FEDERAL, STATE, AND LOCAL DIVISIONS

The support of public education comes primarily from local sources. Federal support has increased rapidly in recent years, but federal revenues comprised only 5.3 per cent of all school revenues in 1920; and two-thirds of these federal revenues went to military and naval education and vocational rehabilitation of soldiers, which activities had expanded greatly with the war. If only civilian education is considered, the federal government contributed less than 2 per cent of all school revenues, and a slightly smaller proportion of the whole than was contributed in 1910.¹ State governments, in spite of increasing appropriations for higher education and increasing aids to local districts, are supplying a decreasing proportion of the total of educational funds, whether all education is considered or only civilian.

¹ 1.75 per cent in 1920 as compared with 1.81 per cent in 1910.

The local divisions ¹ regularly supply more than 70 per cent of revenues for all schools and a slightly increasing proportion of those for civilian education.²

TABLE 36

EDUCATIONAL REVENUES IN THE UNITED STATES. AMOUNT AND PROPORTION OBTAINED FROM FEDERAL, STATE, AND LOCAL GOVERNMENTS. 1910, 1915, 1920

	1910	1915	1920
Total	\$483,529,623	\$653,778,381	\$1,162,189,755
Federal Government	12,003,302	14,242,196	62,003,695
State Government	120,011,275	158,504,924	266,989,683
Local Government	351,515,046	481,031,261	833,196,377
Total	100.0%	100.0%	100.0%
Federal Government	2.5	2.2	5.3
State Government	24.8	24.2	23.0
Local Government	72.7	73.6	71.7

FEDERAL SOURCES

The federal government has not set aside any specific revenues for education excepting under the Morrill Land Grant Act and the National Forest Fund Act. Fees collected in the course of administering educational activities yield a negligible sum, and the largest part of the federal educational appropriations is met from the general tax revenues.

STATE SOURCES

State governments, however, usually obtain a part, and frequently a large part, of their educational revenues from sources definitely assigned to the schools. The proportionate parts of state school revenues yielded by different sources are indicated in Table 37 and Diagram 4.

Income of Permanent Funds. — Most states have at least one permanent education fund which represents actual investments and from which a considerable sum is derived each year in the form of interest. Most of these funds have been built up largely from the proceeds of the sale of school lands and the principal of many of them is growing annually through additions from this source. Some of them represent the revenue loaned to the states from the national surplus in 1837. Many of them have been and still are increased from such minor sources of revenue as fines, forfeits, and escheats, and by adding to the principal each year all or a part of the

¹ Counties are included with other local divisions in this study.

TABLE 37

SOURCES OF STATE EDUCATIONAL REVENUES IN THE UNITED STATES. 1910, 1915, 1920

	AMOUNTS		
	1910	1915	1920
Total	\$125,184,571 ¹	\$166,314,209 ¹	\$282,986,276 ¹
Federal Subvention	5,173,296	7,809,285	15,996,593
Permanent Funds	13,303,207	17,394,213	23,647,960
Property Taxes	36,860,465	51,644,933	105,531,877
General Tax Revenue	60,840,590	76,934,001	113,382,420
Miscellaneous Revenue	9,007,013	12,531,777	24,427,426

	PERCENTAGES		
	1910	1915	1920
Total	100.0%	100.0%	100.0%
Federal Subvention	4.1	4.7	5.7
Permanent Funds	10.6	10.5	8.4
Property Taxes	29.4	31.1	37.3
General Tax Revenue	48.6	46.3	40.1
Miscellaneous Revenue	7.2	7.5	8.6

¹ This total differs from the corresponding total of Table 36 by the amount of the corresponding federal subvention item of Table 37.

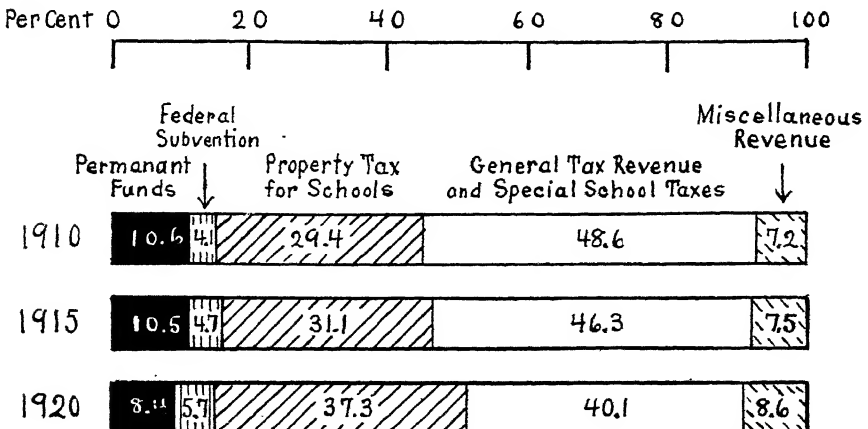


DIAGRAM 4

PERCENTAGES OF STATE EDUCATIONAL REVENUES IN THE UNITED STATES BY SOURCES. 1910, 1915, 1920

Data from Table 37

interest of the fund, and also, more rarely, from appropriations from the general tax revenue.¹ The principal of those permanent education funds administered by the state increased from \$304,321,039 in 1910 to \$416,357,392 in 1920.²

The interest obtained from these funds during the same period increased from \$13,303,207 in 1910 to \$23,647,960 in 1920. This increase is greater than the increase in the principal, representing about a $5\frac{1}{2}$ per cent return in the latter year as against a $4\frac{1}{2}$ per cent return in 1910.³ In spite of this increase in principal and interest the permanent school fund contributes little material relief to the taxpayer in most states. The proportion of state educational revenue from this source dropped from 10.6 per cent in 1910 to 8.4 per cent in 1920, and the percentage of all educational revenue fell from 2.8 to 2.0.

The typical school fund is invested in public bonds, — usually state and municipal bonds of the state owning the fund. Thus the interest received on the fund comes ultimately from taxpayers within the state and is redistributed to them for the support of public education. In so far as the school fund is invested in municipal bonds and the districts issuing the bonds receive subventions from the fund, such districts are obtaining, in effect, a loan without interest, *i.e.* the interest which the municipalities pay on their bonds forms the income of the school fund which is returned to them in the form of a school subvention. Usually, however, there is a large amount of redistribution, and the benefit to the taxpayers comes, on the one hand, from the ease of floating state and local securities and the comparatively low rate of interest on these, — to the extent that they are purchased by the state; and, on the other hand, from the direct relief in school taxes afforded by the revenue from these funds. Taken as a whole, the revenue from permanent funds is small and the sources of increase of the principal (and consequently the interest) of these funds are for the most part few and unimportant. In most states the larger part of the school lands has been disposed of⁴ and other sources are negligible. Moreover, the rate

¹ Cf. Appendix F, Table V, p. 146.

² This represents the value of actual investments of elementary and secondary school funds and those of the state institutions of higher education. It is very difficult to draw a line between funds which represent actual investment and purely fictitious funds. Where the fund exists only as a book credit it is clearly fictitious, and where it is invested in the bonds of other governmental jurisdictions or private corporations it is equally clearly a real investment. Many funds, however, are invested partly or wholly in the bonds of the state holding the fund, and in some cases these bonds are perpetual. It is reasonably safe to assume that where bonds are perpetual the principal has been dissipated long since and the fund is as fictitious as the strictly book credit; but owing to the difficulty in ascertaining the exact status of such funds all of those represented by bonds, even irredeemable state bonds, have been included in the value of permanent funds in this study, and only the value of land (which is always doubtful) and the book credits have been excluded. In dealing with the income of permanent funds that which is paid directly from state taxes has been included in general state taxes instead of with the income of permanent funds. (For principal and income of the funds of the individual states see Appendix E, Tables IV and IV A, pp. 143 ff.)

³ This increased rate is perhaps in part an apparent increase resulting from better classification of accounts in the latter year, but probably it is due largely to the increased interest rate.

⁴ According to the Bulletin of the United States Bureau of Education, "Statistics of State School Systems,

of interest in 1920 was high. Consequently there probably will be no material increase in the income of most of these funds in the future, and if the present rate of increase of educational expenditures continues, the revenues of the permanent funds, which at one time were expected to meet the bulk of the costs of public education, will shortly sink into insignificance in most of the states.

Considering individual states, however, the revenue from the permanent school funds is still frequently important, — in some few cases supplying the larger part of the state educational funds and between 10 and 20 per cent of all educational funds, state and local, expended within the state.

TABLE 38

FREQUENCY TABLE OF PERCENTAGES OF STATE AND LOCAL EDUCATIONAL REVENUES RECEIVED FROM PERMANENT EDUCATION FUNDS IN THE UNITED STATES AND GEOGRAPHICAL DIVISIONS IN 1920

	NUMBER OF STATES				
	United States	East	South	Middle West	West
One per cent and less	22	8	10	4	—
1.1-2%	5	—	3	2	—
2.1-4%	10	1	2	3	4
4.1-6%	3	—	—	—	3
6.1-8%	3	—	2	1	—
8.1-10%	3	—	—	1	2
10.1-12%	—	—	—	—	—
12.1-14%	—	—	—	—	—
14.1-16%	2	—	—	1	1
16.1-18%	—	—	—	—	—
18.1-20%	1	—	—	—	1
Total	49	9	17	12	11

As is to be expected the permanent fund plays no important part in school financing in the eastern states, which had no opportunity to profit from the national land grants. Massachusetts, after deliberately building up a permanent fund from tax revenues, receives only six-tenths of one per cent of her school funds from this source. In the south it is only the southwestern states, *e.g.* Texas and Oklahoma, that are receiving large sums from this source. The funds of the western states are no larger than those of the middle west, but the smaller expenditure in the far west gives the income of these funds a relatively greater importance. It should be noted

1919-20," the value of unsold school lands is approximately \$575,000,000. This is a sum greater than the value of all invested funds. The large amounts, however, are confined to a few states, — more than \$550,000,000 of the sum being in twelve states and nearly half in three.

that those funds which are locally administered are not included in this table, and this makes the revenue from this source unduly small in a few cases.

Miscellaneous State Sources. — The amount of the federal subvention paid to state officers and state institutions was approximately two-thirds of the amount of revenue received from state permanent school funds in 1920,¹ and there were miscellaneous sources of state revenue set apart for educational purposes in this year which slightly exceeded in amount² the revenue of the permanent fund. These miscellaneous revenues come largely from fees collected by the state educational institutions, although they include, also, gifts, fines and forfeits, rents and leases of school land, and other revenue collected in the course of educational administration.³

State Taxes. — Approximately four-fifths of state educational revenue comes from state taxes.⁴ This proportion has not changed appreciably during the ten-year period studied.⁵ The policy of the different states with respect to meeting the cost of educational institutions and of subventions to the local district varies widely. In exceptional cases the amount of the subventions is determined wholly, or in large part, by the income from the permanent school fund, but usually the largest part of the subvention, as well as the cost of normal schools and colleges⁶ and the state department of education, comes from the tax revenue.

The Use of Specific Taxes vs. Appropriations from the General Tax Revenues. — These expenditures from the tax revenue can be met in two ways, — by making the necessary appropriations from the general state revenues, or by setting aside all or a part of the revenues from specific taxes for this purpose. When the appropriations are met from the general revenues, the amount is normally adjusted to educational needs. In one case (Tennessee), however, the amount of the appropriation is determined by the amount of state revenues, since one-third of gross state revenues is set aside for education. When educational costs are met from specific taxes, there is not always the same close adjustment between needs and funds. In some cases the entire proceeds of some tax, *e.g.* the severance tax in Louisiana, is devoted to a specific educational institution; or a fixed rate, as in the case of a large number of states, is levied on general property.

¹ \$15,996,593 as compared with \$23,647,960. The federal subvention amounted to 5.7 per cent of all state educational revenue. Table 37.

² \$24,427,426 or 8.6 per cent of state educational revenue. Table 37.

³ Cf. Appendix F, Table V, p. 146.

⁴ 77.4 per cent in 1920 if federal subventions are included in state revenues. If only the revenues collected by the state government are included, this rises to 82.0 per cent. Cf. Table 37.

⁵ In 1910 the percentage of state taxes is .6 per cent higher than in 1920 if federal subventions are included, and .6 per cent lower if these are excluded. Cf. Table 37.

⁶ There is a decided tendency to increase fees and tuition in state educational institutions, but the percentage of revenues from this source was approximately the same (9 per cent) in the two years 1910 and 1920. (U. S. Bureau of Education, Bulletins: "Statistics of State Universities and Colleges.")

TABLE 39

STATE TAXES GOING TO EDUCATION, PER CAPITA BY STATES. 1910, 1915, 1920

1910		1915		1920	
New Jersey	\$3.15	Nevada	\$3.82	Nevada	\$7.51
California	2.98	New Jersey	3.62	Utah	6.33
Maine	2.71	Arizona	3.41	Arizona	5.88
Michigan	2.63	Maine	3.17	New Jersey	4.28
Nevada	2.58	California	2.90	Washington	4.15
Washington	2.38	Minnesota	2.66	Delaware	4.10
Utah	2.14	Michigan	2.60	Minnesota	3.95
Wisconsin	1.85	Wisconsin	2.47	California	3.80
Minnesota	1.69	Washington	2.46	Maine	3.73
Kentucky	1.58	Utah	2.36	Texas	3.64
Indiana	1.24	Texas	1.60	Wisconsin	3.17
Texas	1.19	Kentucky	1.52	Michigan	3.11
Alabama	1.18	Maryland	1.45	Mississippi	2.51
Maryland	1.18	Indiana	1.44	Oregon	2.47
Mississippi	1.08	Vermont	1.30	North Dakota	2.18
Pennsylvania	1.06	Virginia	1.29	Connecticut	2.16
Arkansas	1.03	Mississippi	1.21	Massachusetts	2.13
Georgia	.99	Kansas	1.16	Iowa	2.01
Virginia	.98	Georgia	1.15	Kentucky	1.91
Arizona	.95	Pennsylvania	1.10	Vermont	1.88
Vermont	.90	Iowa	1.10	Virginia	1.86
New Mexico	.87	Nebraska	1.09	Maryland	1.85
North Dakota	.85	Alabama	1.06	Montana	1.81
New York	.84	Illinois	.99	Alabama	1.81
Median	.82	Median	.99	Median	1.77
Delaware	.80	Arkansas	.98	North Carolina	1.72
Missouri	.78	New York	.98	Indiana	1.71
Ohio	.75	Connecticut	.94	Pennsylvania	1.71
Idaho	.74	Oregon	.92	South Dakota	1.71
Kansas	.71	Ohio	.90	Arkansas	1.69
Connecticut	.68	South Dakota	.86	Louisiana	1.68
Oregon	.64	Montana	.84	Nebraska	1.68
Louisiana	.61	Delaware	.83	New Hampshire	1.67
South Dakota	.58	New Mexico	.82	Georgia	1.66
Montana	.58	West Virginia	.81	New York	1.62
Colorado	.57	Missouri	.76	Colorado	1.61
Rhode Island	.57	Louisiana	.76	Missouri	1.59
Nebraska	.55	Idaho	.76	Illinois	1.47
Illinois	.50	North Dakota	.72	Oklahoma	1.38
South Carolina	.48	Massachusetts	.71	Wyoming	1.18
Florida	.47	Colorado	.71	Kansas	1.13
Massachusetts	.44	Rhode Island	.67	West Virginia	1.07
Wyoming	.44	New Hampshire	.65	South Carolina	1.05
West Virginia	.42	Tennessee	.64	Idaho	.99
New Hampshire	.42	Wyoming	.58	Tennessee	.93
Oklahoma	.39	North Carolina	.50	Ohio	.92
Tennessee	.34	Oklahoma	.48	Rhode Island	.89
Iowa	.31	South Carolina	.47	New Mexico	.88
North Carolina	.28	Florida	.40	Florida	.70

The largest part of the state taxes expended for education are general property taxes. In some cases states which have practically discarded the general property tax for all other state purposes have retained it for the maintenance of state educational institutions or for educational subventions. In consequence, where the proportion of the total state tax revenues which was derived from general property declined from 48 per cent in 1910 to 42 per cent in 1920, the proportion of state taxes spent for education which was derived from general property, rose from 38 per cent in 1910 to 48 per cent in 1920. Furthermore, it should be noted that these last two percentages represent only such school taxes as came specifically from this source. In so far as the general tax revenues of the states come from the property tax, all of those educational appropriations paid from the general tax revenues are also paid from property tax revenues. The fact that the property tax is the largest elastic source of revenue, and that, further, the growing state subventions are in large part for the purpose of redistributing the burden of the school tax, probably accounts for this increased dependence on the state property tax for school purposes.

The desirability of retaining the property tax as a part of the state revenue system is open to question, but bears no relation to the problem of educational revenue, excepting in so far as giving up the state property tax might lead to some cutting down of state educational expenditures. The practice of levying a fixed rate on property for educational purposes is, however, an important part of the problem of educational finance.

The advantage of labeling and setting aside for education a specific portion of the property tax, or some other tax, is that it gives the district or educational institution a minimum on which it can depend, while still making it possible to increase this minimum through specific appropriations. The disadvantage is that it interferes with the best adjustment of the budget. Where the proceeds of these taxes are relatively small and are supplemented, to the extent required, by appropriations from the general tax revenues, there is no serious objection to them, — but also there is no important gain. Where the income of the institutions or the local districts is determined by the yield of this source there is very great danger either of checking an altogether desirable development through insufficient funds, or of encouraging unnecessary and possibly extravagant expenditure of money which could be used to better advantage for other state activities. Often the practice of thus setting aside specific sources of revenue for education is little more than a gesture. And if it does act as a check on educational activity or encourage extravagant expenditures, it is thoroughly vicious. The fluctuations of income resulting from changing industrial conditions can have only a very indirect relation to the development of educational needs. And it is most desirable that the state's financial system should be administered as a unit. It is of the greatest importance

that each source of revenue should be considered in relation to each other source, and that the different state activities should at all times be in such active competition one with another that expenditures may be re-

TABLE 40

LOCAL SOURCES OF SCHOOL REVENUE IN THE UNITED STATES. 1910, 1915, 1920

	AMOUNTS		
	1910	1915	1920
Total	\$434,106,858	\$580,677,483	\$987,966,584
State Subvention	82,591,812	99,646,222	154,770,207
General Property Tax	309,712,175	436,061,114	751,305,915
Miscellaneous Taxes	9,367,689	9,145,984	17,747,435
Miscellaneous Revenue	32,435,182	35,824,163	64,143,027

	PERCENTAGES		
	1910	1915	1920
Total	100 %	100 %	100 %
State Subvention	19.0	17.2	15.7
General Property Tax	71.3	75.1	76.0
Miscellaneous Taxes	2.2	1.6	1.8
Miscellaneous Revenue	7.5	6.2	6.5

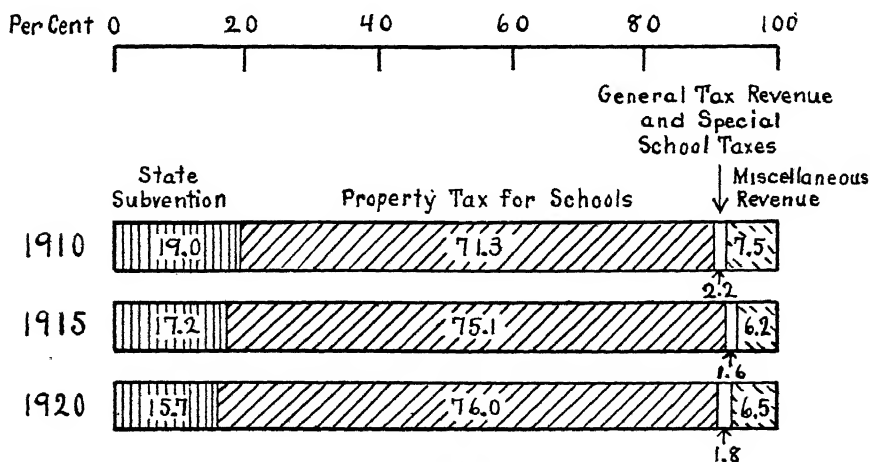


DIAGRAM 4 A

PERCENTAGES OF LOCAL EDUCATIONAL REVENUES IN THE UNITED STATES BY SOURCES. 1910, 1915, 1920

Data from Table 40

adjusted continuously to meet the most important needs. And if, in consequence, the voter and the legislator should judge highways to be of greater importance than schools or permit the cost of such highways or the cost of national defense to encroach unduly, in the opinion of the educator, on expenditures for education, it will be necessary for the educator to make an even greater effort to bring the general public to his point of view.

LOCAL SOURCES

Most educational revenues come from the counties and local districts, and most of the revenues of these local districts come from the local school tax on general property, although the state subvention furnishes substantial aid. The proportions of local school revenues obtained from the chief sources are given in Table 40 and Diagram 4 A. Local school finances, outside of some cities, normally are administered independently of other local finances, and the school tax, consequently, is usually a distinct levy even when it is levied and collected with the other property taxes.

Amount and Burden of Property Taxes. — The school tax furnishes the most elastic element in the educational revenues of the local districts and in consequence it has been used to supply a steadily increasing proportion of local school funds. The increase in the property tax for schools was slightly greater in the ten years 1910 to 1920 than the increase in local property taxes for all purposes, and the percentage of such local taxes definitely assigned to schools rose from 29.0 per cent in 1910 to 31.4 per cent in 1920.

TABLE 41

AMOUNT OF LOCAL SCHOOL TAXES AND PROPORTION OF ALL ELEMENTARY AND SECONDARY SCHOOL REVENUES FROM LOCAL SCHOOL TAXES

	LOCAL PROPERTY TAX	PERCENTAGE OF ELEMENTARY AND SECONDARY SCHOOL REVENUE FROM LOCAL PROPERTY TAX
1890 ¹	\$ 97,137,212	67.9%
1900 ¹	150,053,906	68.9
1910 ¹	312,221,582	72.1
1920 ¹	758,896,451	78.2
1910 ²	309,712,175	71.3
1920 ²	751,305,915	76.0

¹ These figures are from the Annual Reports of the United States Commissioner of Education, and represent all local taxes collected for the use of elementary and secondary schools. The percentage is the proportion of all revenues for elementary and secondary schools obtained from the local taxes.

² These figures are local property taxes for educational purposes. (Cf. Table 40, p. 57.) The difference between this figure for 1910 and the figure from the Report of the United States Commissioner of Education for the same year is accounted for by the fact that the latter includes some local taxes other than the property tax, and that the educational functions included are slightly different in the two cases.

TABLE 42

LOCAL SCHOOL TAXES PER CAPITA BY STATES. 1910, 1915, 1920

1910		1915		1920	
North Dakota	\$6.89	Montana	\$9.57	Montana	\$17.64
Oregon	6.80	Kansas	8.99	North Dakota	15.34
Colorado	6.46	North Dakota	8.87	Indiana	14.50
Massachusetts	6.05	Idaho	8.14	Idaho	13.53
Ohio	6.00	Washington	7.84	South Dakota	12.84
Montana	5.83	Oregon	7.83	Washington	12.35
California	5.60	Colorado	7.74	Colorado	12.32
New York	5.37	South Dakota	7.01	Arizona	12.32
Washington	5.31	California	6.85	Iowa	11.98
South Dakota	5.24	New York	6.77	Wyoming	11.85
Idaho	5.19	Iowa	6.73	Kansas	10.90
Utah	5.16	Utah	6.58	Nebraska	10.52
Illinois	4.97	Massachusetts	5.97	Oregon	10.49
Iowa	4.85	Wyoming	5.89	California	9.60
District of Columbia	4.60	Indiana	5.88	Utah	9.53
Kansas	4.55	Nebraska	5.81	New York	9.31
Nebraska	4.36	Illinois	5.64	Nevada	9.29
Minnesota	4.12	Ohio	5.41	Connecticut	9.09
Wyoming	4.03	Pennsylvania	5.36	Ohio	8.98
Connecticut	3.92	Rhode Island	5.35	Minnesota	8.93
Indiana	3.90	Minnesota	5.26	Illinois	8.86
Rhode Island	3.88	Connecticut	5.07	Wisconsin	8.05
Arizona	3.76	Arizona	4.81	Michigan	7.94
Pennsylvania	3.75	District of Columbia	4.63	Oklahoma	7.92
Nevada	3.61	Vermont	4.52	Rhode Island	7.66
Vermont	3.35	Wisconsin	4.42	New Jersey	7.65
New Jersey	3.35	New Hampshire	4.37	New Hampshire	7.55
Wisconsin	3.27	Nevada	4.28	Massachusetts	7.47
Missouri	3.18	Missouri	4.06	Missouri	7.01
New Hampshire	2.91	New Jersey	4.00	Pennsylvania	6.90
West Virginia	2.88	Michigan	3.91	Maine	6.66
Oklahoma	2.61	West Virginia	3.72	Vermont	6.36
Michigan	2.45	Oklahoma	3.45	District of Columbia	5.50
Maine	1.92	Maine	3.22	Florida	4.97
Delaware	1.91	New Mexico	2.67	Delaware	4.69
Florida	1.84	Florida	2.66	West Virginia	4.56
Maryland	1.79	Maryland	2.35	Louisiana	3.77
Tennessee	1.64	Delaware	2.14	Tennessee	3.20
Louisiana	1.50	Louisiana	1.99	Maryland	3.15
Arkansas	1.46	Tennessee	1.90	Arkansas	3.13
New Mexico	1.39	Virginia	1.86	Virginia	3.13
North Carolina	1.19	Arkansas	1.80	North Carolina	2.81
Kentucky	1.16	Texas	1.79	Texas	2.77
Texas	1.13	North Carolina	1.56	South Carolina	2.68
Virginia	1.10	Kentucky	1.51	New Mexico	2.23
South Carolina	1.03	South Carolina	1.46	Alabama	2.08
Mississippi	.63	Georgia	.87	Georgia	1.97
Georgia	.50	Mississippi	.79	Kentucky	1.86
Alabama	.33	Alabama	.78	Mississippi	1.72

To what extent this increasing school tax represents an increasing burden on the taxpayer it is impossible to say.¹ The real problem of the property tax is not the gross burden, but the inequalities in the distribution of that burden. This is a more serious problem in the case of school taxes than other taxes because of the relatively small size of the typical school district, and the fact that school expenditures are usually the largest part of governmental costs in the poorer districts. There is no very close relationship between taxable wealth and governmental costs, and the smaller the district the more marked the variation becomes. It is in part to meet this difficulty that the states have been increasing school subventions.

Subventions — Amount and Distribution. — State educational subventions amounted to nearly \$155,000,000² in 1920; but in spite of an increase of 87 per cent in these revenues during the ten years 1910 to 1920 school revenues from other sources outstripped them, and the proportion of local educational revenues received from the state dropped from 19.0 per cent to 15.7 per cent. This is a very substantial sum, however, and would help to equalize the burden if distributed solely for this purpose.³ The aim of state subventions, however, is probably fully as often to stimulate local educational development along certain prescribed lines as to equalize the burden of local taxes; and even when the latter purpose is the primary one, the base chosen is usually the number of teachers or children or some other rough measure of cost. Only in a small number of instances is the value of property considered, and even more rarely is the relation of such values to the educational needs used as a basis of distributing state funds.

No attempt has been made in this study to make a detailed analysis of the complex methods of apportionment in use in the different states, and

¹ It is not even possible to obtain the ratio of taxes to the true value of taxable property, owing to the lack of any satisfactory estimates of such property. A comparison can be made, however, with the estimates of total wealth, taxable and exempt, for the years 1909 to 1919, made by W. I. King ("The Net Volume of Saving in the United States," *Journal of the American Statistical Association*, September, 1922). According to these the increase in wealth in the United States during this period was 73 per cent. During the same period the increase in tangible wealth, which is the only wealth on which the general property tax is normally levied at the present time, was only 43 per cent. Between 1910 and 1920 all local property taxes increased 123 per cent and local school taxes increased 143 per cent. Meanwhile the base of the property tax has been steadily narrowed by the exemption of various classes of personality, and even some real estate. Obviously, then, the owner of taxable real estate is paying an increasing proportion of its value in school taxes. Whether or not the burden is unduly heavy is another problem.

All property taxes, state and local, amounted in 1920 to nine-tenths of 1 per cent of all wealth, and 1.3 per cent of all tangible wealth, which in practice is the only wealth taxed. Since a large amount of even this tangible property is exempted from the tax, that property actually taxed must be paying on the average at least 1½ per cent on true value, — or the equivalent of a 25 per cent tax on income. The local school tax alone amounted in 1920 to nearly four-tenths of 1 per cent. This is a heavy burden, although not so heavy as it appears, since a large share of that part of the tax which falls on land doubtless has been capitalized long since. Moreover, the monopoly element in the ownership of land makes it possible to tax land more heavily than other property, and the fact that land values continue to increase, even in the face of rising interest rates, is evidence that the income of land is increasing more rapidly than the taxes.

² This includes such small sums from the federal government as were redistributed to the local governments in this year.

³ For a discussion of the amount of state aid required to equalize the local tax burden, see Educational Finance Inquiry, "The Financing of Education in the State of New York," chap. 12.

the amounts of revenue apportioned according to each base ; but the bases in use in January, 1922, for the apportionment of all of the more important state and county subventions have been roughly classified in Tables VIII and IX (pp. 163, 171).

It is clear from this table that the largest part of the state funds is distributed according to school children or teachers. This is a rough measure of cost, but, unfortunately, taxable wealth is not distributed in proportion to children to be educated. This has been adequately demonstrated by the detailed study of conditions in New York ¹ as well as in less extensive studies made in other states.

There is a wide variation in the amount of school revenue received from subventions in the different states. In 1910 this proportion varied from 2 per cent in Massachusetts to 74 per cent in Alabama. In 1920 the extremes were 3 per cent in Kansas and 44 per cent in Mississippi.

Tables 43 and 44, and Diagram 5 (pp. 62 and 63) give the significant facts for the geographical divisions with regard to the percentages of local school revenues derived from state subventions.

Poll and Other Special Taxes. — Most of the tax revenue of the local districts devoted to education and coming from other sources than general property comes from local taxes (primarily poll and dog taxes) specifically assigned to education.² All states obtain a part of their school revenues from the general property tax. In fourteen states there is a local poll tax for schools, in eight states a local dog tax, and in four states local licenses. The remainder of this tax revenue comes from appropriations from the general tax revenue of counties and cities. This general tax revenue is, of course, largely property tax revenue.

Miscellaneous Local Revenues. — Miscellaneous local educational revenues are derived in large part from educational fees, although perhaps not to the same extent as state miscellaneous revenues. These fees include tuition paid by private individuals. Tuition paid by one district to another has been excluded as far as possible to avoid double counting. Fees charged for other than educational purposes are often assigned to schools, and also fines, forfeits, and escheats in a number of instances. Further, a certain amount of revenue is derived from interest on current school funds, rents, and other revenues coming in in the course of administering the schools. Finally, in a few states all or a large part of the permanent common school funds are locally administered, and the revenues of these have been included under this heading. Altogether, these sources furnish only 6.5 per cent of local school revenues.

¹ See *Educational Finance Inquiry*, "The Financing of Education in the State of New York," chap. 9.

² Cf. Tables VI and VII. Appendices G and H. pp. 155, 158.

TABLE 43

FREQUENCY TABLE OF PERCENTAGES OF LOCAL EDUCATIONAL REVENUES RECEIVED FROM STATE SUBVENTIONS IN THE UNITED STATES AND GEOGRAPHICAL DIVISIONS IN 1920

	NUMBER OF STATES				
	United States Total	East	South	Middle West	West
Less than 10%	12	3	1	6	2
10.0-19.9%	19	4	4	5	6
20.0-29.9%	9	1	5	1	2
30.0-39.9%	5	1	3	—	1
40.0-49.9%	3	—	3	—	—
Total	48	9	16	12	11

TABLE 44

MEDIAN PERCENTAGE OF LOCAL EDUCATIONAL REVENUE RECEIVED FROM STATE SUBVENTIONS IN DIFFERENT GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

	Total	East	South	Middle West	West
1910	17.1%	14.3%	34.5%	14.9%	20.4%
1915	19.8	11.6	32.4	12.9	22.1
1920	16.5	12.1	28.7	9.8	17.4

RELATION OF TAX REVENUES TO INCOME¹

The best single measure of tax-paying ability is income, and on this basis there was a large increase in taxes between 1910 and 1920. This increase was in federal taxes, however, to meet the cost of national defense. The percentage of income paid in state and local taxes in 1920 was one-tenth of one per cent lower than in 1910 and eight-tenths of one per cent lower than in 1915.

No attempt has been made to distribute the federal taxes by states, because of the difficulties involved in obtaining any satisfactory basis for such a distribution. Income has been distributed, however, on the basis of the proportion of the total national income derived in each state in 1919.² The ratio of taxes to income in the different states computed on this basis is shown in Table 46, p. 64.

¹ "Income" here means an aggregate (expressed in dollars) of the commodities and services produced by the people or obtained from abroad for their use, omitting goods for which no price is commonly paid, e.g. services of housewives. See National Bureau of Economic Research, "Income in the United States," vol. 1, p. 42.

² Cf. p. 29, note 1.

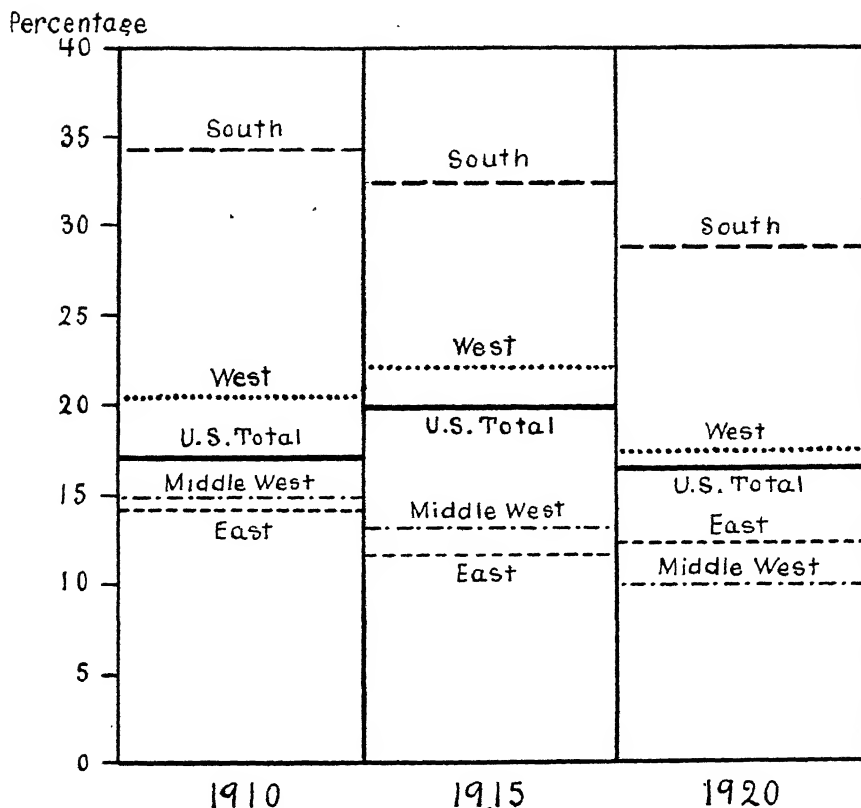


DIAGRAM 5

MEDIAN PERCENTAGES OF LOCAL EDUCATIONAL REVENUES RECEIVED FROM STATE SUBVENTIONS IN DIFFERENT GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

Based on Data from Table 44

TABLE 45

PERCENTAGES OF INCOME PAID IN TAXES

	1910	1915	1920
Total Taxes	6.6%	7.0%	12.3%
Federal Taxes	2.0	1.7	7.8
State Taxes . . . . .	.8	1.0	1.0
Local Taxes	3.8	4.3	3.5

TABLE 46

RATIO OF STATE AND LOCAL TAXES TO INCOME IN THE DIFFERENT STATES. 1910, 1915, 1920

1910		1915		1920	
	%		%		%
Montana	7.3	Montana	8.7	Montana	9.2
North Dakota	6.5	Nevada	8.5	North Dakota	8.3
Massachusetts	6.5	Oregon	8.4	Utah	8.0
Nevada	6.3	North Dakota	8.1	New Mexico	7.5
Washington	6.2	Minnesota	8.0	Nevada	7.4
New York	6.1	California	7.5	Minnesota	7.0
Colorado	6.0	Massachusetts	7.4	Idaho	6.5
Minnesota	5.9	Washington	7.0	Oregon	6.1
Oregon	5.8	Utah	7.0	South Dakota	5.9
Utah	5.8	Colorado	6.8	Nebraska	5.8
New Hampshire	5.7	Wisconsin	6.8	New Hampshire	5.8
New Mexico	5.6	New Hampshire	6.4	Louisiana	5.8
California	5.4	New Mexico	6.1	Arizona	5.7
Ohio	5.3	Vermont	6.0	Vermont	5.6
Wisconsin	5.3	Maine	5.9	Wisconsin	5.6
Maine	5.1	Michigan	5.9	Massachusetts	5.5
Vermont	5.1	Indiana	5.9	Michigan	5.5
Maryland	5.1	Ohio	5.9	Washington	5.4
Indiana	5.0	New Jersey	5.8	Kansas	5.2
Missouri	4.9	Florida	5.7	Colorado	5.1
Rhode Island	4.6	New York	5.6	Florida	5.1
Pennsylvania	4.5	Kansas	5.6	Maine	5.1
Kansas	4.5	South Dakota	5.5	California	4.9
South Dakota	4.5	Iowa	5.4	New York	4.9
New Jersey	4.5	Missouri	5.3	Iowa	4.8
Florida	4.3	Rhode Island	5.2	Rhode Island	4.7
Illinois	4.2	Connecticut	5.1	Missouri	4.7
Louisiana	4.2	Arizona	4.9	West Virginia	4.6
Iowa	4.1	Illinois	4.9	Wyoming	4.5
Nebraska	4.1	Nebraska	4.7	New Jersey	4.5
Connecticut	4.1	Louisiana	4.5	Connecticut	4.4
Kentucky	4.1	Kentucky	4.4	Indiana	4.3
Michigan	3.7	Pennsylvania	4.4	Arkansas	4.2
Mississippi	3.5	Wyoming	4.2	Ohio	4.2
Arizona	3.5	Maryland	4.1	Mississippi	4.1
Tennessee	3.5	Mississippi	4.0	Illinois	4.0
Georgia	3.5	Arkansas	3.9	Oklahoma	3.9
Idaho	3.4	Tennessee	3.9	Maryland	3.8
West Virginia	3.3	West Virginia	3.9	Kentucky	3.8
District of Columbia	3.3	District of Columbia	3.8	Delaware	3.4
Wyoming	3.1	Virginia	3.7	Tennessee	3.3
Arkansas	2.9	Idaho	3.6	Pennsylvania	3.2
Alabama	2.8	Georgia	3.6	North Carolina	3.2
Virginia	2.8	Alabama	3.2	Virginia	3.1
Texas	2.4	Oklahoma	3.2	South Carolina	3.0
Oklahoma	2.4	Texas	3.1	Texas	2.9
Delaware	2.3	North Carolina	3.0	Georgia	2.5
North Carolina	2.1	Delaware	2.8	Alabama	2.5
South Carolina	2.0	South Carolina	2.0	District of Columbia	2.4

TABLE 47

RATIO OF STATE AND LOCAL TAXES TO INCOME IN THE DIFFERENT STATES GROUPED BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

1910		1915		1920	
EAST		EAST		EAST	
	%		%		%
Massachusetts	6.5	Massachusetts	7.4	New Hampshire	5.8
New York	6.1	New Hampshire	6.4	Vermont	5.6
New Hampshire	5.7	Vermont	6.0	Massachusetts	5.5
Maine	5.1	Maine	5.9	Maine	5.1
Vermont	5.1	New Jersey	5.8	New York	4.9
Rhode Island	4.6	New York	5.6	Rhode Island	4.7
Pennsylvania	4.5	Rhode Island	5.2	New Jersey	4.5
New Jersey	4.5	Connecticut	5.1	Connecticut	4.4
Connecticut	4.1	Pennsylvania	4.4	Pennsylvania	3.2
SOUTH		SOUTH		SOUTH	
Maryland	5.1	Florida	5.7	Louisiana	5.8
Florida	4.3	Louisiana	4.5	Florida	5.1
Louisiana	4.2	Kentucky	4.4	West Virginia	4.6
Kentucky	4.1	Maryland	4.1	Arkansas	4.2
Mississippi	3.5	Mississippi	4.0	Mississippi	4.1
Tennessee	3.5	Arkansas	3.9	Oklahoma	3.9
Georgia	3.5	Tennessee	3.9	Maryland	3.8
West Virginia	3.3	West Virginia	3.9	Kentucky	3.8
District of Columbia	3.3	District of Columbia	3.8	Delaware	3.4
Arkansas	2.9	Virginia	3.7	Tennessee	3.3
Alabama	2.8	Georgia	3.6	North Carolina	3.2
Virginia	2.8	Alabama	3.2	Virginia	3.1
Texas	2.4	Oklahoma	3.2	South Carolina	3.0
Oklahoma	2.4	Texas	3.1	Texas	2.9
Delaware	2.3	North Carolina	3.0	Georgia	2.5
North Carolina	2.1	Delaware	2.8	Alabama	2.5
South Carolina	2.0	South Carolina	2.0	District of Columbia	2.4
MIDDLE WEST		MIDDLE WEST		MIDDLE WEST	
North Dakota	6.5	North Dakota	8.1	North Dakota	8.3
Minnesota	5.9	Minnesota	8.0	Minnesota	7.0
Ohio	5.3	Wisconsin	6.8	South Dakota	5.9
Wisconsin	5.3	Michigan	5.9	Nebraska	5.8
Indiana	5.0	Indiana	5.9	Wisconsin	5.6
Missouri	4.9	Ohio	5.9	Michigan	5.5
Median	4.7	Median	5.7	Median	5.4
Kansas	4.5	Kansas	5.6	Kansas	5.2
South Dakota	4.5	South Dakota	5.5	Iowa	4.8
Illinois	4.2	Iowa	5.4	Missouri	4.7
Iowa	4.1	Missouri	5.3	Indiana	4.3
Nebraska	4.1	Illinois	4.9	Ohio	4.2
Michigan	3.7	Nebraska	4.7	Illinois	4.0

(Table 47 continued on following page.)

TABLE 47 (Continued)

RATIO OF STATE AND LOCAL TAXES TO INCOME IN THE DIFFERENT STATES GROUPED BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

1910		1915		1920	
WEST		WEST		WEST	
	%		%		%
Montana	7.3	Montana	8.7	Montana	9.2
Nevada	6.3	Nevada	8.5	Utah	8.0
Washington	6.2	Oregon	8.4	New Mexico	7.5
Colorado	6.0	California	7.5	Nevada	7.4
Oregon	5.8	Washington	7.0	Idaho	6.5
Utah	5.8	Utah	7.0	Oregon	6.1
New Mexico	5.6	Colorado	6.8	Arizona	5.7
California	5.4	New Mexico	6.1	Washington	5.4
Arizona	3.5	Arizona	4.9	Colorado	5.1
Idaho	3.4	Wyoming	4.2	California	4.9
Wyoming	3.1	Idaho	3.6	Wyoming	4.5

According to this distribution the median percentage of income paid in taxes was (like the arithmetic mean) much higher in 1915 than in 1910, but dropped in 1920, and in seventeen widely scattered states and the District of Columbia the ratio of taxes to income was actually lower in 1920 than in 1910. Grouping the states by geographical divisions, we find the following range for each group:

TABLE 48

RATIO OF STATE AND LOCAL TAXES TO INCOME BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

	1910			1915			1920		
	HIGH	MEDIAN	LOW	HIGH	MEDIAN	LOW	HIGH	MEDIAN	LOW
East	6.5%	5.1%	4.1%	7.4%	5.8%	4.4%	5.8%	4.9%	3.2%
Middle West	6.5	4.7	3.7	8.1	5.7	4.7	8.3	5.4	4.2
South	5.1	3.3	2.0	5.7	3.8	2.0	5.8	3.4	2.4
West	7.3	5.8	3.1	8.7	7.0	3.6	9.2	6.1	4.5

These figures, like the per-capita figures, indicate that a relatively high percentage of income goes to state and local taxes in the western states, and a comparatively small proportion in the southern group. There is wide variation in the percentages, however, even within the group, and taking the country as a whole we find the proportion of income being paid in state and local taxes in Montana nearly four times as high as that in Alabama or the District of Columbia.

If income were to be accepted as a wholly reliable test of taxable ability, the western states would appear to be bearing a burden of taxes which on

the whole is about double that of the southern states and in extreme cases three and nearly four times as large. It should be remembered, however, that the distribution of income, and the income per capita, is an important factor not taken into account in these figures. The per-capita income, as shown earlier in the report,¹ is much lower in the southern states, and the same percentage of this income taken in taxes represents a greater sacrifice. The median per-capita income in the southern states in 1919 was \$429. The median per-capita income in the eastern group was \$717, in the middle-western \$644 and in the western \$664.

¹ See p. 28.

CHAPTER V

THE SCHOOL DEBT

EDUCATIONAL revenues each year fall a little short of educational expenditures, leaving a deficit to be met from borrowed funds.

TABLE 49

EDUCATIONAL REVENUES AND EXPENDITURES. 1910, 1915, 1920

	1910	1915	1920
Expenditures	\$498,019,738	\$704,145,952	\$1,219,885,296
Revenues	483,529,623	653,778,381	1,162,189,755
Deficit	\$14,490,115	\$50,367,571	\$57,695,541

OUTSTANDING BONDED DEBT FOR SCHOOLS COMPARED WITH TOTAL PUBLIC BONDED DEBT

The result of this annual deficit is a steady increase in the educational debt. This increase in the school debt has been overshadowed by the increase in federal indebtedness for national defense, so that the proportion of the total debt incurred for educational purposes was smaller in 1920 than in 1910. Also the growth of state highway debts has reduced the relative importance of the state education debt; but the increase in the local school debt has exceeded the increase in local debts for all other purposes.

The largest educational debt is found in the western states, where there has been very rapid development and a large amount of new building, for which the debt has not yet been paid.

TABLE 50

OUTSTANDING BONDED INDEBTEDNESS OF THE UNITED STATES
GOVERNMENT AND STATE AND LOCAL DIVISIONS. TOTAL
AMOUNT AND AMOUNT FOR EDUCATION. 1910, 1915, 1920

	TOTAL		
	1910	1915	1920
Total	\$4,012,881,142	\$5,747,228,857	\$30,585,136,095
Federal	913,317,490	969,759,090	24,061,095,361
State	213,764,668	407,445,390	589,802,096
Local ¹	2,885,798,984	4,370,024,377	5,934,238,638

	EDUCATION		
	1910	1915	1920
Total	\$358,709,818	\$598,888,574	\$904,802,343
State	2,673,274	8,422,160	10,057,394
Local	356,036,544	590,466,414	894,744,949

	PROPORTION OF BONDED INDEBTEDNESS INCURRED FOR EDUCATION		
	1910	1915	1920
Total	8.9%	10.4%	3.0%
State	1.3	2.1	1.7
Local	12.3	13.5	15.1

¹ This includes all debt, not excepting debt for public service enterprises, even when these are self-supporting.

TABLE 51

PERCENTAGE OF TOTAL STATE AND LOCAL DEBT INCURRED FOR
EDUCATION IN THE DIFFERENT STATES. 1910, 1915, 1920

1910	%	1915	%	1920	%
North Dakota	31.5	North Dakota	33.4	Michigan	41.3
Idaho	27.8	Texas	30.2	Utah	39.5
West Virginia	26.3	Iowa	29.5	Texas	38.8
California	20.3	West Virginia	27.1	Iowa	36.6
Vermont	19.9	South Dakota	25.6	Oklahoma	32.9
New Mexico	19.1	Idaho	25.5	North Dakota	30.8
Utah	18.3	New Jersey	25.4	Montana	30.4
South Dakota	17.5	Utah	24.3	Arizona	30.1
Texas	17.3	Missouri	23.9	Nebraska	26.0
Connecticut	16.8	Montana	19.2	Idaho	25.5
New York	14.5	New Mexico	19.2	New Jersey	25.3
Nevada	14.3	Vermont	19.1	Florida	24.8
Washington	13.8	Michigan	18.8	Missouri	24.5
Wyoming	13.4	Arizona	18.0	Vermont	21.8
Wisconsin	13.1	Pennsylvania	17.2	New Mexico	21.4
Pennsylvania	13.0	Ohio	16.6	Arkansas	21.2
Missouri	12.8	Wisconsin	16.5	Louisiana	20.3
Maine	12.7	Kansas	16.4	Kansas	20.0
Nebraska	12.6	Connecticut	15.8	Alabama	18.6
Massachusetts	12.3	Nebraska	15.7	Wisconsin	18.5
Iowa	12.2	California	15.5	California	17.9
Arizona	12.1	Washington	15.0	Indiana	17.7
Michigan	11.9	Nevada	13.7	Tennessee	16.8
Montana	11.5	Wyoming	12.9	Ohio	16.8
South Carolina	10.1	Maine	12.6	Connecticut	14.9
Indiana	10.1	South Carolina	12.0	Rhode Island	14.8
Kansas	9.8	Arkansas	11.8	South Carolina	14.7
Minnesota	9.5	Colorado	11.4	Colorado	13.0
Rhode Island	9.2	Kentucky	11.3	Washington	12.5
New Jersey	9.1	Massachusetts	11.2	Delaware	11.6
Ohio	9.0	Indiana	10.9	South Dakota	11.5
Colorado	8.7	Florida	10.5	Massachusetts	11.2
Tennessee	8.4	Minnesota	10.2	Illinois	11.0
Kentucky	8.3	Louisiana	10.1	Maine	10.3
Arkansas	7.4	Tennessee	10.1	Pennsylvania	10.1
Oregon	7.1	Mississippi	9.9	Wyoming	9.5
Louisiana	6.4	Oregon	9.7	Minnesota	8.9
New Hampshire	6.3	Rhode Island	9.7	Virginia	8.6
Alabama	5.8	Alabama	9.6	New York	8.2
North Carolina	5.7	New York	9.2	West Virginia	8.1
Illinois	5.4	Illinois	9.0	Oregon	7.7
Delaware	5.0	Delaware	8.8	New Hampshire	7.6
Mississippi	4.6	Virginia	8.2	Georgia	7.6
Florida	4.6	New Hampshire	6.6	Nevada	7.5
Virginia	4.5	Georgia	4.4	Kentucky	5.2
Oklahoma	3.9	North Carolina	3.9	Mississippi	3.3
Georgia	3.4	Oklahoma	3.0	North Carolina	2.2
Maryland	.2	Maryland	2.0	Maryland	1.8
District of Columbia	.0	District of Columbia	.0	District of Columbia	.0

TABLE 52

PERCENTAGE OF TOTAL STATE AND LOCAL DEBT INCURRED FOR
EDUCATION IN THE DIFFERENT STATES GROUPED BY GEOGRAPHICAL
DIVISIONS. 1910, 1915, 1920

1910		1915		1920	
EAST		EAST		EAST	
	%		%		%
Vermont	19.9	New Jersey	25.4	New Jersey	25.3
Connecticut	16.8	Vermont	19.1	Vermont	21.8
New York	14.5	Pennsylvania	17.2	Connecticut	14.9
Pennsylvania	13.0	Connecticut	15.8	Rhode Island	14.8
Maine	12.7	Maine	12.6	Massachusetts	11.2
Massachusetts	12.3	Massachusetts	11.2	Maine	10.3
Rhode Island	9.2	Rhode Island	9.7	Pennsylvania	10.1
New Jersey	9.1	New York	9.2	New York	8.2
New Hampshire	6.3	New Hampshire	6.6	New Hampshire	7.6
SOUTH		SOUTH		SOUTH	
West Virginia	26.3	Texas	30.2	Texas	38.8
Texas	17.3	West Virginia	27.1	Oklahoma	32.9
South Carolina	10.1	South Carolina	12.0	Florida	24.8
Tennessee	8.4	Arkansas	11.8	Arkansas	21.2
Kentucky	8.3	Kentucky	11.3	Louisiana	20.3
Arkansas	7.4	Florida	10.5	Alabama	18.6
Louisiana	6.4	Louisiana	10.1	Tennessee	16.8
Alabama	5.8	Tennessee	10.1	South Carolina	14.7
North Carolina	5.7	Mississippi	9.9	Delaware	11.6
Delaware	5.0	Alabama	9.6	Virginia	8.6
Mississippi	4.6	Delaware	8.8	West Virginia	8.1
Florida	4.6	Virginia	8.2	Georgia	7.6
Virginia	4.5	Georgia	4.4	Kentucky	5.2
Oklahoma	3.9	North Carolina	3.9	Mississippi	3.3
Georgia	3.4	Oklahoma	3.0	North Carolina	2.2
Maryland	.2	Maryland	2.0	Maryland	1.8
District of Columbia	.0	District of Columbia	.0	District of Columbia	.0
MIDDLE WEST		MIDDLE WEST		MIDDLE WEST	
North Dakota	31.5	North Dakota	33.4	Michigan	41.3
South Dakota	17.5	Iowa	29.5	Iowa	36.6
Wisconsin	13.1	South Dakota	25.6	North Dakota	30.8
Missouri	12.8	Missouri	23.9	Nebraska	26.0
Nebraska	12.6	Michigan	18.8	Missouri	24.5
Iowa	12.2	Ohio	16.6	Kansas	20.0
Median	12.1	Median	16.5	Median	19.3
Michigan	11.9	Wisconsin	16.5	Wisconsin	18.5
Indiana	10.1	Kansas	16.4	Indiana	17.7
Kansas	9.8	Nebraska	15.7	Ohio	16.8
Minnesota	9.5	Indiana	10.9	South Dakota	11.5
Ohio	9.0	Minnesota	10.2	Illinois	11.0
Illinois	5.4	Illinois	9.0	Minnesota	8.9

(Table 52 continued on following page.)

TABLE 52 (*Continued*)

PERCENTAGE OF TOTAL STATE AND LOCAL DEBT INCURRED FOR
EDUCATION IN THE DIFFERENT STATES, GROUPED BY GEO-
GRAPHICAL DIVISIONS. 1910, 1915, 1920

1910		1915		1920	
WEST		WEST		WEST	
	%		%		%
Idaho	27.8	Idaho	25.5	Utah	39.5
California	20.3	Utah	24.3	Montana	30.4
New Mexico	19.1	Montana	19.2	Arizona	30.1
Utah	18.3	New Mexico	19.2	Idaho	25.5
Nevada	14.3	Arizona	18.0	New Mexico	21.4
Washington	13.8	California	15.5	California	17.9
Wyoming	13.4	Washington	15.0	Colorado	13.0
Arizona	12.1	Nevada	13.7	Washington	12.5
Montana	11.5	Wyoming	12.9	Wyoming	9.5
Colorado	8.7	Colorado	11.4	Oregon	7.7
Oregon	7.1	Oregon	9.7	Nevada	7.5

TABLE 53

OUTSTANDING BONDED INDEBTEDNESS PER CAPITA OF STATE AND
LOCAL DIVISIONS FOR ALL PURPOSES IN THE DIFFERENT STATES.

1910, 1915, 1920

1910		1915		1920	
New York	\$102.62	New York	\$180.32	New York	\$198.80
Washington	66.73	Maryland	91.94	Oregon	122.77
New Jersey	57.15	Washington	86.23	Washington	110.70
Maryland	56.84	California	84.92	Nevada	106.34
Massachusetts	52.99	Oregon	68.67	Colorado	100.24
Oregon	52.03	Nevada	66.85	Maryland	93.38
Rhode Island	47.46	New Jersey	65.99	Ohio	88.60
Arizona	45.89	Massachusetts	59.33	South Dakota	88.29
Nevada	42.44	Rhode Island	57.00	Idaho	85.40
Colorado	40.83	Ohio	55.80	California	84.19
Montana	40.39	Colorado	50.27	New Jersey	76.05
Ohio	39.35	Connecticut	48.71	Pennsylvania	68.88
Louisiana	37.50	Louisiana	46.99	Arizona	68.86
Idaho	34.57	Montana	41.58	Rhode Island	61.71
Utah	33.48	Idaho	41.55	Connecticut	60.70
Connecticut	32.94	Utah	41.47	Massachusetts	57.98
California	32.60	Arizona	40.96	Utah	52.42
Minnesota	30.30	Oklahoma	39.90	Oklahoma	51.97
Delaware	30.04	Kansas	35.27	Indiana	51.40
Oklahoma	29.56	Delaware	34.10	Louisiana	46.53
District of Columbia	28.67	Minnesota	34.07	Delaware	45.10
Virginia	28.56	Nebraska	33.88	Minnesota	44.88
Pennsylvania	28.10	Maine	32.47	New Mexico	43.36
Nebraska	26.84	Pennsylvania	31.56	Montana	42.50
Maine	26.53	Virginia	30.74	Nebraska	38.79
Wyoming	26.13	Tennessee	29.16	Maine	37.96
Kansas	24.13	Indiana	27.50	Wyoming	37.73
New Hampshire	23.61	Wyoming	27.39	Tennessee	35.28
Tennessee	22.79	New Hampshire	24.45	West Virginia	35.09
Indiana	20.66	Illinois	24.44	North Dakota	34.69
North Dakota	19.91	Florida	24.29	Kansas	33.91
Florida	19.53	North Dakota	23.56	North Carolina	31.58
South Dakota	18.15	South Dakota	21.96	Virginia	30.88
Missouri	17.73	Arkansas	20.45	Illinois	30.88
Arkansas	17.11	Texas	20.34	Iowa	30.50
Michigan	16.44	Alabama	18.62	New Hampshire	28.63
Alabama	16.26	Missouri	18.41	Florida	28.50
Wisconsin	15.06	North Carolina	18.03	Michigan	28.21
South Carolina	13.09	Michigan	17.71	Arkansas	26.93
Mississippi	12.65	New Mexico	17.45	Missouri	24.90
Texas	12.57	Wisconsin	17.38	Mississippi	22.89
New Mexico	12.22	District of Columbia	16.96	Alabama	22.88
Vermont	12.08	Mississippi	16.90	Wisconsin	22.59
Georgia	11.17	Iowa	14.64	Vermont	21.94
North Carolina	10.65	Vermont	14.29	Texas	20.73
Kentucky	10.57	South Carolina	13.64	South Carolina	17.36
Iowa	10.08	Georgia	12.33	District of Columbia	12.53
West Virginia	6.39	Kentucky	11.26	Georgia	11.44
Illinois	4.09	West Virginia	10.43	Kentucky	10.37

TABLE 54

OUTSTANDING BONDED INDEBTEDNESS PER CAPITA OF STATE AND
LOCAL DIVISIONS FOR ALL PURPOSES IN THE STATES GROUPED BY
GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

1910		1915		1920	
EAST		EAST		EAST	
New York	\$102.62	New York	\$180.32	New York	\$198.80
New Jersey	57.15	New Jersey	65.99	New Jersey	76.05
Massachusetts	52.99	Massachusetts	59.33	Pennsylvania	68.88
Rhode Island	47.46	Rhode Island	57.00	Rhode Island	61.71
Connecticut	32.94	Connecticut	48.71	Connecticut	60.70
Pennsylvania	28.10	Maine	32.47	Massachusetts	57.98
Maine	26.53	Pennsylvania	31.56	Maine	37.96
New Hampshire	23.61	New Hampshire	24.45	New Hampshire	28.63
Vermont	12.08	Vermont	14.29	Vermont	21.94
SOUTH		SOUTH		SOUTH	
Maryland	56.84	Maryland	91.94	Maryland	93.38
Louisiana	37.50	Louisiana	46.99	Oklahoma	51.97
Delaware	30.04	Oklahoma	39.90	Louisiana	46.53
Oklahoma	29.56	Delaware	34.10	Delaware	45.10
District of Columbia	28.67	Virginia	30.74	Tennessee	35.28
Virginia	28.56	Tennessee	29.16	West Virginia	35.09
Tennessee	22.79	Florida	24.29	North Carolina	31.58
Florida	19.53	Arkansas	20.45	Virginia	30.88
Arkansas	17.11	Texas	20.34	Florida	28.50
Alabama	16.26	Alabama	18.62	Arkansas	26.93
South Carolina	13.09	North Carolina	18.03	Mississippi	22.89
Mississippi	12.65	District of Columbia	16.96	Alabama	22.88
Texas	12.57	Mississippi	16.90	Texas	20.73
Georgia	11.17	South Carolina	13.64	South Carolina	17.36
North Carolina	10.65	Georgia	12.33	District of Columbia	12.53
Kentucky	10.57	Kentucky	11.26	Georgia	11.44
West Virginia	6.39	West Virginia	10.43	Kentucky	10.37
MIDDLE WEST		MIDDLE WEST		MIDDLE WEST	
Ohio	39.35	Ohio	55.80	Ohio	88.60
Minnesota	30.30	Kansas	35.27	South Dakota	88.29
Nebraska	26.84	Minnesota	34.07	Indiana	51.40
Kansas	24.13	Nebraska	33.88	Minnesota	44.88
Indiana	20.66	Indiana	27.50	Nebraska	38.79
North Dakota	19.91	Illinois	24.44	North Dakota	34.69
Median	19.03	Median	24.00	Median	33.94
South Dakota	18.15	North Dakota	23.56	Kansas	33.91
Missouri	17.73	South Dakota	21.96	Illinois	30.88
Michigan	16.44	Missouri	18.41	Iowa	30.50
Wisconsin	15.06	Michigan	17.71	Michigan	28.21
Iowa	10.08	Wisconsin	17.38	Missouri	24.90
Illinois	4.09	Iowa	14.64	Wisconsin	22.59

TABLE 54 (Continued)

OUTSTANDING BONDED INDEBTEDNESS PER CAPITA OF STATE AND
LOCAL DIVISIONS FOR ALL PURPOSES IN THE STATES GROUPED BY
GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

1910		1915		1920	
WEST		WEST		WEST	
Washington	\$66.73	Washington	\$86.23	Oregon	\$122.77
Oregon	52.03	California	84.92	Washington	110.70
Arizona	45.89	Oregon	68.67	Nevada	106.34
Nevada	42.44	Nevada	66.85	Colorado	100.24
Colorado	40.83	Colorado	50.27	Idaho	85.40
Montana	40.39	Montana	41.58	California	84.19
Idaho	34.57	Idaho	41.55	Arizona	68.86
Utah	33.48	Utah	41.47	Utah	52.42
California	32.60	Arizona	40.96	New Mexico	43.36
Wyoming	26.13	Wyoming	27.39	Montana	42.50
New Mexico	12.22	New Mexico	17.45	Wyoming	37.73

TABLE 55

OUTSTANDING BONDED INDEBTEDNESS PER CAPITA OF STATE AND
LOCAL DIVISIONS IN THE DIFFERENT STATES FOR EDUCATIONAL
PURPOSES. 1910, 1915, 1920

1910		1915		1920	
New York	\$14.92	New York	\$16.65	Idaho	\$21.76
Idaho	9.61	New Jersey	16.51	Arizona	20.75
Washington	9.22	California	13.18	Utah	20.69
California	6.60	Washington	12.90	New Jersey	19.24
Massachusetts	6.54	Idaho	10.58	Oklahoma	17.08
North Dakota	6.27	Utah	10.09	New York	16.28
Utah	6.11	Ohio	9.25	California	15.05
Nevada	6.05	Nevada	9.17	Ohio	14.88
Arizona	5.53	Montana	8.00	Washington	13.81
Connecticut	5.52	North Dakota	7.87	Colorado	13.07
New Jersey	5.19	Connecticut	7.69	Montana	12.91
Montana	4.65	Arizona	7.37	Michigan	11.64
Rhode Island	4.39	Oregon	6.63	Iowa	11.17
Oregon	3.72	Texas	6.15	North Dakota	10.69
Pennsylvania	3.65	Massachusetts	6.10	South Dakota	10.13
Colorado	3.56	Kansas	5.78	Nebraska	10.09
Ohio	3.55	Colorado	5.75	Louisiana	9.45
Wyoming	3.50	South Dakota	5.63	Oregon	9.44
Nebraska	3.38	Rhode Island	5.50	New Mexico	9.26
Maine	3.37	Pennsylvania	5.43	Rhode Island	9.10
South Dakota	3.18	Nebraska	5.30	Indiana	9.08
Minnesota	2.89	Louisiana	4.63	Connecticut	9.03
Louisiana	2.41	Missouri	4.40	Texas	8.04
Vermont	2.40	Iowa	4.32	Nevada	8.02
Kansas	2.37	Maine	4.10	Florida	7.06
New Mexico	2.33	Wyoming	3.53	Pennsylvania	6.94
Missouri	2.28	Minnesota	3.48	Kansas	6.78
Texas	2.18	New Mexico	3.34	Massachusetts	6.49
Indiana	2.08	Michigan	3.33	Missouri	6.09
Wisconsin	1.97	Delaware	2.99	Tennessee	5.93
Michigan	1.96	Indiana	2.98	Arkansas	5.71
Tennessee	1.92	Tennessee	2.93	Delaware	5.22
West Virginia	1.68	Wisconsin	2.86	Vermont	4.77
Delaware	1.51	West Virginia	2.83	Alabama	4.26
New Hampshire	1.47	Vermont	2.73	Wisconsin	4.18
South Carolina	1.32	Florida	2.54	Minnesota	3.98
Virginia	1.29	Virginia	2.53	Maine	3.91
Arkansas	1.27	Arkansas	2.40	Wyoming	3.60
Iowa	1.23	Illinois	2.19	Illinois	3.40
Illinois	1.19	Maryland	1.79	West Virginia	2.84
Oklahoma	1.15	Alabama	1.78	New Hampshire	2.72
Alabama	.94	Mississippi	1.67	Virginia	2.65
Florida	.89	South Carolina	1.64	South Carolina	2.55
Kentucky	.87	New Hampshire	1.60	Maryland	1.68
Mississippi	.83	Kentucky	1.27	Georgia	.86
North Carolina	.61	Oklahoma	1.18	Mississippi	.75
Georgia	.38	North Carolina	.71	North Carolina	.71
Maryland	.12	Georgia	.54	Kentucky	.53
District of Columbia	.0	District of Columbia	.0	District of Columbia	.0

TABLE 56

OUTSTANDING BONDED INDEBTEDNESS PER CAPITA OF STATE AND
LOCAL DIVISIONS FOR EDUCATIONAL PURPOSES IN STATES
GROUPED BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

1910		1915		1920	
EAST		EAST		EAST	
New York	\$14.92	New York	\$16.65	New Jersey	\$19.24
Massachusetts	6.54	New Jersey	16.51	New York	16.28
Connecticut	5.52	Connecticut	7.69	Rhode Island	9.10
New Jersey	5.19	Massachusetts	6.10	Connecticut	9.03
Rhode Island	4.39	Rhode Island	5.50	Pennsylvania	6.94
Pennsylvania	3.65	Pennsylvania	5.43	Massachusetts	6.49
Maine	3.37	Maine	4.10	Vermont	4.77
Vermont	2.40	Vermont	2.73	Maine	3.91
New Hampshire	1.47	New Hampshire	1.60	New Hampshire	2.72
SOUTH		SOUTH		SOUTH	
Louisiana	2.41	Texas	6.15	Oklahoma	17.08
Texas	2.18	Louisiana	4.63	Louisiana	9.45
Tennessee	1.92	Delaware	2.99	Texas	8.04
West Virginia	1.68	Tennessee	2.93	Florida	7.06
Delaware	1.51	West Virginia	2.83	Tennessee	5.93
South Carolina	1.32	Florida	2.54	Arkansas	5.71
Virginia	1.29	Virginia	2.53	Delaware	5.22
Arkansas	1.27	Arkansas	2.40	Alabama	4.26
Oklahoma	1.15	Maryland	1.79	West Virginia	2.84
Alabama	.94	Alabama	1.78	Virginia	2.65
Florida	.89	Mississippi	1.67	South Carolina	2.55
Kentucky	.87	South Carolina	1.64	Maryland	1.68
Mississippi	.83	Kentucky	1.27	Georgia	.86
North Carolina	.61	Oklahoma	1.18	Mississippi	.75
Georgia	.38	North Carolina	.71	North Carolina	.71
Maryland	.12	Georgia	.54	Kentucky	.53
District of Columbia	. 0	District of Columbia	. 0	District of Columbia	. 0
MIDDLE WEST		MIDDLE WEST		MIDDLE WEST	
North Dakota	6.27	Ohio	9.25	Ohio	14.88
Ohio	3.55	North Dakota	7.87	Michigan	11.64
Nebraska	3.38	Kansas	5.78	Iowa	11.17
South Dakota	3.18	South Dakota	5.63	North Dakota	10.69
Minnesota	2.89	Nebraska	5.30	South Dakota	10.13
Kansas	2.37	Missouri	4.40	Nebraska	10.09
Median	2.33	Median	4.36	Median	9.58
Missouri	2.28	Iowa	4.32	Indiana	9.08
Indiana	2.08	Minnesota	3.48	Kansas	6.78
Wisconsin	1.97	Michigan	3.33	Missouri	6.09
Michigan	1.96	Indiana	2.98	Wisconsin	4.18
Iowa	1.23	Wisconsin	2.86	Minnesota	3.98
Illinois	1.19	Illinois	2.19	Illinois	3.40

(Table 56 continued on following page.)

TABLE 56 (Continued)

OUTSTANDING BONDED INDEBTEDNESS PER CAPITA OF STATE AND
LOCAL DIVISIONS FOR EDUCATIONAL PURPOSES IN STATES
GROUPED BY GEOGRAPHICAL DIVISIONS. 1910, 1915, 1920

1910		1915		1920	
WEST		WEST		WEST	
Idaho	\$9.61	California	\$13.18	Idaho	\$21.76
Washington	9.22	Washington	12.90	Arizona	20.75
California	6.60	Idaho	10.58	Utah	20.69
Utah	6.11	Utah	10.09	California	15.05
Nevada	6.05	Nevada	9.17	Washington	13.81
Arizona	5.53	Montana	8.00	Colorado	13.07
Montana	4.65	Arizona	7.37	Montana	12.91
Oregon	3.72	Oregon	6.63	Oregon	9.44
Colorado	3.56	Colorado	5.75	New Mexico	9.26
Wyoming	3.50	Wyoming	3.53	Nevada	8.02
New Mexico	2.33	New Mexico	3.34	Wyoming	3.60

COMPARISON OF SCHOOL DEBT WITH VALUE OF SCHOOL PROPERTY

The desirability of financing even capital outlays from loans is open to question in the larger cities, but in the small districts the custom of borrowing the necessary funds for buying school sites, erecting new buildings, and improving old buildings does make it possible to spread unusual expenditure over a period of years, and thus to maintain a fairly uniform tax rate. And as long as the debt does not outlast the improvement for which it has been incurred, and does not at any time exceed its value, it conforms to accepted business practice. Taking the United States as a whole, there is obviously a wide margin between the value of school property and the amount of bonded indebtedness outstanding, and when it is considered further that this is gross debt, with no allowance for sinking funds, the amount of borrowing would seem to be very moderate in the larger number of cases.

Records of local debts for schools or for all purposes are even more incomplete than records of revenues and expenditures. In a few states the only data available are the debts in cities of 30,000 population and over and in these a wide margin must be allowed for error. Further the "value of school property," although quite regularly reported, is not usually a trustworthy figure. Careful valuations are rarely made and gross undervaluation seems to be the rule.¹ As a result of this the ratio of the value of school property to the school debt given in Table 57 must be used with caution. Probably both figures are low rather than high in most cases, but the figures for property are probably farther below the true figures than those for debt. If this is the case, the true ratio between the two should run somewhat lower than those found in this table.

¹ Cf. Educational Finance Inquiry, "The Financing of Education in the State of New York," chap. 5.

TABLE 57

RATIO OF OUTSTANDING BONDED INDEBTEDNESS FOR SCHOOLS TO
THE VALUE OF SCHOOL PROPERTY

	1910	1915	1920
Less than 10% . . .	District of Columbia Maryland Illinois Georgia Iowa	District of Columbia Georgia New Hampshire Illinois	District of Columbia Kentucky North Carolina Georgia Minnesota New Hampshire
10.0-19.9 . . .	New Hampshire Michigan Oklahoma Wisconsin Indiana North Carolina Delaware Kentucky Minnesota Kansas Vermont South Dakota Colorado Missouri West Virginia Florida	Oklahoma North Carolina Minnesota Vermont Kentucky Indiana South Carolina Michigan	Mississippi South Carolina Wyoming Maryland Illinois West Virginia Maine Nevada
20.0-29.9 . . .	Ohio Virginia Nebraska Alabama Mississippi Oregon Arkansas Rhode Island Pennsylvania Wyoming Massachusetts Connecticut California Maine	Maryland Wisconsin Wyoming Iowa West Virginia Colorado Nebraska Missouri Massachusetts Oregon Delaware Maine Florida South Dakota Virginia Pennsylvania Rhode Island Nevada Arkansas	Virginia Vermont Wisconsin Massachusetts North Dakota Kansas Missouri Nebraska Oregon Connecticut Pennsylvania
30.0-39.9 . . .	Montana New Mexico South Carolina Texas Nevada North Dakota New Jersey	Kansas New Mexico North Dakota Alabama Utah Montana Mississippi Idaho Connecticut	South Dakota Delaware Ohio Iowa Indiana Michigan Washington Rhode Island

(Table 57 continued on following page.)

TABLE 57 (Continued)

RATIO OF OUTSTANDING BONDED INDEBTEDNESS FOR SCHOOLS TO
THE VALUE OF SCHOOL PROPERTY

	1910	1915	1920
40.0-49.9% . . .	Louisiana Washington Arizona	California Tennessee Arizona Washington Ohio	California Colorado Florida Texas New Mexico Utah
50.0-59.9 . . .	Utah Idaho	Texas	Montana New York Arkansas Tennessee Idaho New Jersey
60.0-69.9 . . .	New York	Louisiana New York	Alabama Louisiana
70.0-79.9 . . .	Tennessee	New Jersey	Arizona Oklahoma
80.0-89.9 . . .			

The ratio of bonded debt to the value of school property is rising very decidedly. The median percentage in 1910 was 17.1 (Colorado), in 1915, 21.6 (Iowa), and in 1920, 26.1 (Nebraska). But in most states the average ratio of debt to property is still well under 50 per cent. In a few states, however, the margin would seem to be narrow, unless the undervaluation of property is very great, and when it is considered that these are averages for the entire state, it becomes apparent that there must be large numbers of districts which are bonded to approximately the full value of their school property.

RESTRICTIONS ON BORROWING POWER

Most districts are limited in their borrowing power by state laws.¹ The usual limitations are on purpose, amount, rate of interest, and length of term. In general, bonds may be issued only for permanent improvements, although in practice a temporary debt for current expenses can frequently be funded. The only direct limitation on the amount of the debt is the limitation on the ratio of the outstanding debt to the value of taxable property. This is found in thirty-one states, and in all but two of these the assessed value of taxable property is the base. In Iowa the base is true value of property and in New York assessed value of real estate. This provision sometimes applies to debt for all purposes, sometimes to debt for schools alone. The percentage varies from two to thirty, but 5 per cent

¹ See Appendix K, Table X, p. 176.

is the limit in nearly half of the cases. These restrictions frequently operate as very active checks on the increasing indebtedness, sometimes perhaps unwisely.

The rate of interest for which bonds may be issued is frequently limited, but this is an ineffective provision unless accompanied, as occasionally it is, by a limitation on the price at which bonds may be issued. The term for which bonds may be issued is limited in twenty-two states to from fifteen to forty years, but this limitation is not always effective, since there is frequently the possibility of refunding. Thus, in most states, it is possible for a debt to remain outstanding after the building for which it was issued has become obsolete or has been destroyed.

Although the average ratio of debt to property is not alarming in most states, particularly in view of the probable undervaluation of property, it must be remembered that these are averages and that there is undoubtedly wide variation from district to district. The rapid increase of bond issues makes it increasingly important for the state to control local borrowing; and more careful limitation of the life of such bond issues and of the powers of refunding would seem desirable.

APPENDICES

APPENDIX A

SOURCES OF INFORMATION AND METHOD OF COLLECTING DATA

THE estimates of governmental revenues, expenditures, and debt in this study have been built up, state by state, from such data as are available in state and federal financial and educational reports, and such additional information as could be obtained by correspondence with state officials and others having access to unpublished information concerning state and local finance. The difficulties involved in making such estimates are largely the result of the lack of any information concerning the finances of the smaller local districts in many states, and the incompleteness of the data concerning many important municipalities and some states. Problems also arise from the absence of uniform systems of accounting and the variations in the fiscal year.

No complete compilation of state and local revenues in the United States has been made since 1902, when the Bureau of the Census issued its first report on Wealth, Debt, and Taxation. In 1913 this publication was repeated, but only for states, counties, and incorporated places with a population of 2,500 or more. This excludes a very considerable part of the local revenues and expenditures, particularly those of school districts. The figures published in these volumes were, in a few cases, the only available data for estimating certain local revenues and expenditures in 1910 and 1915.

For state finances the annual reports of the Bureau of the Census on Financial Statistics of States were valuable sources. It was possible to get most of the data for states for 1915 from the 1915 and 1916 volumes of this series, with some modifications to allow for a somewhat different classification. These reports were not published, however, in either 1910 or 1920, although a part of the 1920 figures could be found for some of those states with the fiscal year ending between July 1 and December 31 in the incomplete 1921 volume. All information for 1910, and most of that for 1920, had to be obtained from reports of state financial officials; and these were also used to check and supplement such information as was available in the census reports. In a few states financial reports have not yet been published for 1920, and in one or two instances, owing to the failure of the legislature to make the necessary appropriations, reports have not been published even for the earlier years. Questionnaires sent to state financial officials usually brought courteous replies, but little information. The

revenues and expenditures of the local districts are, of course, much more difficult to obtain than state figures. As stated above, the Bureau of the Census published complete figures (partly estimated) for 1902, and in 1913 published figures which were complete for counties and incorporated places with a population in excess of 2,500. In addition to this most of the financial data desired are available for cities with a population of 30,000 and over for the years 1910 and 1915 in the annual reports of the Bureau of the Census on Financial Statistics of Cities. This report was compiled in 1920 and the 1921 volume is incomplete. These sources are supplemented by various state publications. Complete and fairly well-classified financial statistics are now published for all local subdivisions in California, Connecticut, Iowa, Massachusetts, New York, Ohio, and Wisconsin, but in 1910 complete figures were published only in Massachusetts. Figures were also available for New Jersey for 1920, although these have never been published. A number of other states incorporate some data on local finances in their reports of state finances. County finances are frequently given in more or less complete form; and also the total levy of property taxes for state and local purposes is often available. Beyond this, however, little information is to be obtained. Actual collections of the property tax are rarely given, and collections of other taxes and other sources of revenue are even more unusual. Expenditures are not ordinarily recorded and can only be estimated from the amounts and purposes of the property tax levies.

Figures for educational finances are far more complete, fortunately, than other local finances, since the prevalence of state subventions has resulted in centralized control and reporting of finances. The greatest difficulty encountered here was in segregating the educational revenues and expenditures in some of those cities where there is no independent administration of educational finances.

It is apparent from this brief survey that there are many gaps in the available information concerning local finances. Fortunately, however, the few states publishing the revenues and expenditures of local districts are states in which these revenues and expenditures are relatively large; and these, together with the figures in the Census Bureau publications for cities of 30,000 population and over, and the school finances in the state education reports, comprise approximately 80 per cent of all local revenues and expenditures for the year 1920, and almost as large a proportion in the earlier years.

The lack of uniform accounting has made it difficult to make data comparable for different years and different jurisdictions, even where data are almost complete. In some cases the sources of revenues are not enumerated, and in other cases no statement is given of the purposes of expenditure. This makes it difficult to obtain the exact sums spent for education and for highways, and further makes it impossible, in some cases, to discover and

eliminate all non-revenue receipts and non-governmental cost payments to obtain a net figure for revenues and expenditures. Even where details are given they are often inadequate, and classifications, where there are any, vary widely. Moreover, the custom of receiving and disbursing moneys by funds involves frequent transfers between these funds, and makes it difficult, and sometimes perhaps impossible, to eliminate all double counting. In some states the accounts of some of the state institutions do not pass through any central office and the state financial reports contain no records of the receipts and expenditures of these institutions. It is frequently difficult to discover, in consequence, whether or not the state reports are complete, and if they are incomplete, to obtain the missing accounts. Even in the case of educational finances it is sometimes difficult to obtain a net figure for revenues and expenditures, and to split up these items in accordance with the divisions desired.

The period included for each year is the fiscal year of each jurisdiction closing during the calendar years 1910, 1915, and 1920. The publication of state financial reports is often so long delayed that it was impracticable to obtain data for any year later than 1920. It is, of course, impossible to obtain figures for the different jurisdictions covering the same period. The fiscal years of the general treasuries of the different states in 1920 closed on nine different dates throughout the year. In many of these, further, the period of the fiscal year varied for different state funds. In one state there were ten different dates for the close of the fiscal years of as many different state funds. The local jurisdictions have, of course, other and varied dates for the close of their fiscal years. Most of these fiscal years close between June 30 and December 31. This is true of all but two of the general state treasury funds, almost all school funds, and a very large part of the municipal funds. Consequently there is a smaller gap between the close of the different periods when the fiscal year closing during the calendar year is chosen as a base than there would be if the period chosen were that of the fiscal year preceding June 30, the year used in the Census Bureau publications. Taking the calendar year as the base avoids combining state and local fiscal years closing June 30 with school fiscal years closing July 31 of the preceding year, with only one month of the year overlapping. Even so it has been necessary to make some adjustments in adding up the figures of state and local districts with different fiscal years.

APPENDIX B

TABLE I

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES.¹ 1910, 1915, 1920

TOTAL

	1910 ²		1915 ²		1920 ²	
	ALL PURPOSES (THOUSANDS)	EDUCATION (THOUSANDS)	ALL PURPOSES (THOUSANDS)	EDUCATION (THOUSANDS)	ALL PURPOSES (THOUSANDS)	EDUCATION (THOUSANDS)
Total State and Local Revenue ³	\$1,831,577	\$476,700	\$2,440,105	\$647,345	\$4,129,414	\$1,116,183
Total State Revenue	325,777	125,185	490,164	166,314	909,781	282,986
Federal Subvention ⁴	9,998	5,173	13,231	7,809	48,467	15,997
State Taxes	253,947	97,701	352,299	128,579	691,562	218,914
State General Property Tax	124,140	36,860	163,864	51,645	288,280	102,660
Miscellaneous State Revenues	61,832	9,007	84,674	12,532	169,752	24,427
Total Local Revenue	1,599,384	434,107	2,114,201	580,677	3,437,192	987,967
State Subvention	93,585	82,592	124,300	99,646	217,560	154,770
Local Taxes	1,205,229	319,080	1,547,312	445,207	2,572,984	769,053
Local Property Tax	1,068,977	309,712	1,398,535	436,061	2,383,024	751,306
Miscellaneous Local Revenues	300,571	32,435	442,589	35,824	646,649	64,143
Total State and Local Expenditures ⁵	1,926,672	491,190	2,674,230	697,713	4,254,603	1,173,878
Total State Expenditures	329,015	123,778	503,323	162,911	904,068	272,227
Total Local Expenditures	1,691,241	450,003	2,295,207	634,448	3,568,094	1,056,421
Total Outstanding Bonded Debt ⁶	3,099,564	358,710	4,777,470	598,889	6,524,041	904,802
State Outstanding Bonded Debt	213,765	2,673	407,445	8,422	589,802	10,057
Local Outstanding Bonded Debt	2,885,799	356,037	4,370,024	590,466	5,934,239	894,745

¹ All figures have been taken to the nearest thousand. Consequently the totals given in some cases are one or two thousand larger or smaller than the sum of their parts given.

² Fiscal years closing during the calendar years 1910, 1915, and 1920.

³ This is net revenue, excluding receipts from loans, refunds, and transfers of all kinds. To avoid double counting the amount of the state subvention has been subtracted from the sum of the state total and the local total to obtain this state and local total. The state subvention comes originally from state taxes, but when transferred to the local districts, it becomes a part of the revenues of the local districts. Consequently it has been included in both the state and the local revenues where these are considered separately. The income of permanent school funds, which is included in this total, is listed separately in Table IV A, p. 145.

⁴ The only federal subventions, other than those for education, received in 1910 and 1915 were for soldiers' and sailors' homes. The federal subventions for education in 1910 were those for agricultural and mechanical colleges and agricultural experiment stations granted under the Morrill, Nelson, Hatch, and Adams acts and moneys received in some states from the national forest fund for roads and schools. In 1915 there was in addition to these, the aid granted by the Smith-Lever act for the states relations service, and in 1920 the vocational aid from the Smith-Hughes act. The amount of these aids has been so difficult to find in state reports, since some of it frequently goes directly to the institutions concerned without passing through the state treasury, that in most cases the sums appearing under this heading have been taken from national government reports. The states so regularly match the sums when required that the amount reported by the national government as due the states is normally paid to them in full, so that the use of the national reports does not lead to any appreciable overstatement of sums received.

⁵ This is a net figure and does not include debt payments, amounts paid to sinking funds, and investments and transfers. The total state and local expenditure is smaller than the sum of the total state expenditures and total local expenditures by the amount of the state subvention.

⁶ This is gross outstanding bonded indebtedness. Figures for local sinking funds are so incomplete that it is impossible to obtain a figure for net bonded indebtedness.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

ALABAMA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$12,857	\$3,785	\$16,808	\$5,511	\$27,815	\$10,856
Total State Revenue	5,518	3,017	7,166	3,169	12,447	5,193
Federal Subvention	68	68	142	142	348	348
State Taxes	4,037	2,516	5,127	2,368	8,599	4,258
State General Property Tax	3,068	1,401	3,943	1,818	4,592	2,119
Miscellaneous State Revenues	1,414	181	1,898	387	3,501	328
Total Local Revenue	9,500	2,923	12,000	4,589	19,000	9,294
State Subvention ³	2,161	2,161	2,359	2,247	3,632	3,632
Local Taxes	6,815	700	8,875	1,744	13,476	4,894
Local Property Tax	5,306	700	7,174	1,109	10,876	4,894
Miscellaneous Local Revenues	524	67	766	598	1,892	768
Total State and Local Expenditures	14,142	3,555	16,725	5,615	28,491	10,687
Total State Expenditures	5,903	2,833	7,084	3,169	12,122	4,993
Total Local Expenditures	10,400	2,883	12,000	4,693	20,000	9,325
Total Outstanding Bonded Debt	34,757	2,000	41,757	4,000	53,723	10,000
State Outstanding Bonded Debt	9,057	—	9,057	—	8,523	—
Local Outstanding ⁴ Bonded Debt	25,700	2,000	32,700	4,000	45,200	10,000

¹ Auditor's Reports, 1910, 1920; Treasurer's Report, 1915. These did not include the revenues and expenditures of state educational institutions which were obtained from the Reports of the United States Commissioner of Education. Figures for cities with 30,000 population and over from Financial Statistics of Cities. Other local figures estimated from Reports on Wealth, Debt, and Taxation for 1902 and 1913 as follows: The total for 1913 was estimated by assuming that the revenues and expenditures of those districts with a population of less than 2,500 (which were not reported in 1913) had increased at the same rate as revenues and expenditures of the districts given, and the amount thus obtained was added to the 1913 total. Then an equal annual increase was assumed for the intervening period to obtain the figures for 1910. The same increase was assumed for the two years following 1913 to obtain the 1915 figures. These figures were checked against local educational figures as far as possible. The increase for 1920 was assumed to be equal to the per-capita increase in cities of 30,000 population and over and in school districts.

² Elementary and secondary school revenues and expenditures from Annual Reports of State Department of Education; figures for colleges and normal schools from Annual Reports of U. S. Commissioner of Education; figures for state administration from State Auditor's and Treasurer's reports.

³ Subvention for 1910 and 1920 for education only. Subvention for 1915 for education and highways.

⁴ Local bonded indebtedness for schools estimated to be the same percentage of total local indebtedness as the average percentage of total local indebtedness incurred for education found in states in this geographical division for which such figures are available.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

ARIZONA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$4,729	\$1,108	\$7,325	\$2,560	\$15,808	\$6,933
Total State Revenue	1,294	298	2,248	1,148	5,805	2,731
Federal Subvention	94	94	122	122	331	254
State Taxes	1,000	195	1,879	919	5,124	1,965
State General Property Tax	1,000	195	1,752	883	5,092	1,719
Miscellaneous State Revenues	200	9	247	17	350	182
Total Local Revenue	3,500	875	5,538	1,873	10,882	5,081
State Subvention	65	65	461	461	878	878
Local Taxes	2,655	769	3,947	1,294	8,537	4,117
Local Property Tax	2,655	681	3,947	1,166	8,537	3,694
Miscellaneous Local Revenues	780	42	1,130	118	1,466	86
Total State and Local Expenditures	4,729	1,156	7,804	3,049	17,427	7,497
Total State Expenditures	1,294	277	2,765	1,073	5,805	2,036
Total Local Expenditures	3,500	944	5,500	2,437	12,500	6,339
Total Outstanding Bonded Debt	9,379	1,131	11,030	1,985	23,009	6,933
State Outstanding Bonded Debt	3,100	36	3,009	36	3,009	186
Local Outstanding Bonded Debt	6,279	1,095	8,020	1,949	20,000	6,748

¹ Reports of State Auditor and State Tax Commission, checked in 1915 by Financial Statistics of States. State debt from Wealth, Debt, and Taxation and Financial Statistics of States. Local finances from Reports of State Tax Commission. Such revenues and expenditures as are not available in these were estimated from the revenues and expenditures for education, and from the revenues and expenditures for all purposes in the Reports on Wealth, Debt, and Taxation by applying to the local tax levies for each year the ratio of such revenues and expenditures to taxes in 1913. Local debt for 1910 and 1915 estimated from debt reported in Wealth, Debt, and Taxation in 1902 and 1913 on assumption of equal annual increase through 1915.

² Questionnaire returned by State Department of Education, supplemented (for university revenues not passing through the hands of the State Treasurer) by Reports of U. S. Commissioner of Education, and by Reports of State Auditor.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

ARKANSAS

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$10,343	\$4,221	\$16,788	\$5,074	\$36,351	\$9,435
Total State Revenue	2,742	1,799	3,855	1,897	8,256	3,705
Federal Subvention	70	70	105	105	313	313
State Taxes	2,303	1,621	3,434	1,625	7,452	2,955
State General Property Tax	2,155	1,428	2,933	1,422	6,044	2,333
Miscellaneous State Revenues	368	47	317	129	491	373
Total Local Revenue	8,982	3,802	14,388	4,692	30,670	7,706
State Subvention	1,381	1,381	1,455 ⁴	1,515	2,575	1,975
Local Taxes	6,726	2,296	10,773	2,988	23,000	5,485
Local Property Tax	5,748	2,296	9,208	2,988	20,000	5,485
Miscellaneous Local Revenues	875	126	2,160	190	5,095	245
Total State and Local Expenditures	11,213	3,534	17,095	4,726	40,974	8,087
Total State Expenditures	3,612	1,728	4,162	1,786	8,549	2,661
Total Local Expenditures	8,982	3,187	14,388	4,455	35,000	7,401
Total Outstanding Bonded Debt	26,940	2,000	34,011	4,000	47,184	10,000
State Outstanding Bonded Debt	1,251	—	1,251	—	2,184	—
Local Outstanding ³ Bonded Debt	25,689	2,000	32,760	4,000	45,000	10,000

¹ 1910 — Biennial Report of State Auditor; one-half of biennial revenues and expenditure used; 1915 — same, together with Report on Financial Statistics of States; 1920 — revenue from State Comptroller; expenditure and debt from Report of State Comptroller. 1910 — figures for Little Rock from Financial Statistics of Cities. Revenues and expenditures in other local districts estimated from general property tax levy for 1910 on basis of ratio of property tax to other revenues and expenditures in 1913 (Wealth, Debt, and Taxation). 1915 — revenues and expenditures outside of Little Rock estimated on basis of per-capita increase in Little Rock over 1910. Checked by 1913 figures in Wealth, Debt, and Taxation. 1920 — estimated on basis of per-capita increase in Little Rock through 1919, excepting for highway expenditure. Highway expenditure estimated from figures given in articles in *New York Times* during 1920, and 1919 local highway expenditures reported in U. S. Statistical Abstract, 1920, further checked by letter from Federal Bureau of Roads.

² Reports of State Superintendent of Public Instruction, U. S. Commissioner of Education, and State Comptroller.

³ Little Rock debt from Financial Statistics of Cities. Other local debt estimated by obtaining annual increase between 1902 and 1913 (Wealth, Debt, and Taxation) and assuming same increase through 1920. See above, p. 89, note 4.

⁴ All state subventions in this year are for education. The difference in the sums reported under the "all purposes" column and the "education" column is due to difference in sources (either because of a different classification or a different fiscal year). It has seemed better in each case to use the subvention figure from the source from which all the other figures in the column were taken and not to try to reconcile the two.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

CALIFORNIA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$81,603	\$22,715	\$145,192	\$31,229	\$198,753	\$52,277
Total State Revenue . .	17,414	8,981	26,484	10,368	43,663	17,821
Federal Subvention . .	190	98	226	130	698	353
State Taxes	13,902	7,078	20,313	8,429	28,499	13,028
State General Property Tax	11,118	—	1,274	—	11	—
Miscellaneous State Revenues	3,323	1,450	5,945	1,212	14,467	3,205
Total Local Revenue . .	70,742	19,102	128,031	27,254	167,371	42,677
State Subvention . . .	6,553	5,367	9,322	6,392	12,281	8,220
Local Taxes	57,482	13,308	94,029	19,866	122,850	32,909
Local Property Tax . .	52,184	13,308	88,081	19,866	120,215	32,909
Miscellaneous Local Revenues	6,707	426	24,680	995	32,240	1,547
Total State and Local Expenditures	91,205	21,787	176,435	35,478	211,893	56,654
Total State Expenditures	17,530	8,944	34,913	10,159	52,347	16,248
Total Local Expenditures	80,229	18,211	150,844	31,711	171,827	48,626
Total Outstanding Bonded Debt	77,498	15,700	246,444	38,243	288,511	51,578
State Outstanding Bonded Debt	4,882	—	24,918	1,800	50,260	1,800
Local Outstanding Bonded Debt	72,616	15,700	221,526	36,443	238,251	49,778

¹ Biennial Reports of the State Comptroller. Annual Reports of State Comptroller on Financial Statistics of Municipalities. 1910 local figures estimated from 1911 by obtaining annual increase between 1911 and 1915 and subtracting this sum from the 1911 figure. It was also necessary to estimate missing districts and county and district highway expenditure from tax levies.

² See above, p. 91, note 2.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

COLORADO

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$23,995	\$6,764	\$30,379	\$9,189	\$47,393	\$16,443
Total State Revenue	3,251	927	4,883	1,522	12,544	3,005
Federal Subvention	109	93	147	129	988	233
State Taxes	2,054	457	3,054	613	7,409	1,508
State General Property Tax	1,526	457	2,302	613	4,997	934
Miscellaneous State Revenues	1,088	228	1,682	175	4,147	450
Total Local Revenue	21,150	5,971	26,450	8,079	36,490	14,228
State Subvention	406	134	954	412	1,641	790
Local Taxes	15,158	5,166	19,273	6,730	26,478	11,579
Local Property Tax	14,100	3,805	17,929	5,080	25,725	9,033
Miscellaneous Local Revenues	5,586	671	6,223	937	8,371	1,860
Total State and Local Expenditures	23,690	6,449	29,822	7,663	45,635	14,955
Total State Expenditures	2,946	1,060	4,326	1,297	10,786	2,446
Total Local Expenditures	21,150	5,523	26,450	6,779	36,490	13,299
Total Outstanding Bonded Debt ³	32,620	2,843	43,700	5,000	94,187	12,280
State Outstanding Bonded Debt	1,120	—	3,700	—	4,187	722
Local Outstanding Bonded Debt ³	31,500	2,843	40,000	5,000	90,000	11,559

¹ 1910 and 1915 Report of State Treasurer, checked in 1915 by Financial Statistics of States; 1920, Report of State Auditor. Cities 30,000 and over from Financial Statistics of Cities; other local revenues and expenditures estimated by obtaining the ratio of revenues and expenditures in 1913 to the property tax in that year and applying this ratio to the tax levies for the years 1910, 1915, 1920.

² See above, p. 89, note 2.

³ Debt estimated from school and city debt.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

CONNECTICUT

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$20,914	\$5,646	\$31,033	\$8,252	\$55,189	\$17,764
Total State Revenue	5,377	999	7,787	1,525	17,200	3,456
Federal Subvention	110	68	131	97	251	166
State Taxes	4,800	763	6,133	1,167	12,814	2,977
State General Property Tax	454	—	1,384	—	1,750	—
Miscellaneous State Revenues	467	47	1,523	137	4,134	172
Total Local Revenue	17,524	5,424	25,298	7,731	41,877	15,460
State Subvention	1,987	776	2,052	1,003	3,887	1,152
Local Taxes	14,576	4,365	21,155	6,323	34,668	12,548
Local Property Tax	12,949	4,365	18,739	6,323	32,765	12,548
Miscellaneous Local Revenues	961	282	2,091	404	3,321	1,760
Total State and Local Expenditures	21,610	5,584	33,038	9,619	61,346	16,564
Total State Expenditures	6,430	921	8,805	1,384	18,700	2,359
Total Local Expenditures	17,167	5,439	26,285	9,238	46,533	15,358
Total Outstanding Bonded Debt	36,722	6,156	60,780	9,591	83,803	12,465
State Outstanding Bonded Debt	2,894	—	13,064	—	14,291	—
Local Outstanding Bonded Debt	33,828	6,156	47,716	9,591	69,512	12,465

¹ Reports of State Tax Commission, State Treasurer, and State Comptroller. Local finances from Quadrennial Report of Indebtedness and Expenditures of Municipalities. 1910 and 1915 figures estimated by assuming an equal annual increase between 1908 and 1912, and 1912 and 1916, respectively.

² Reports of State Board of Education, U. S. Commissioner of Education, and State Treasurer.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

DELAWARE

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$2,962	\$690	\$3,924	\$1,024	\$8,362	\$2,362
Total State Revenue	556	288	896	539	3,210	1,223
Federal Subvention	68	68	92	92	231	127
State Taxes	303	162	572	177	2,439	913
State General Property Tax	—	—	—	—	—	—
Miscellaneous State Revenues	186	2	232	221	540	118
Total Local Revenue	2,629	598	3,253	718	5,800	1,753
State Subvention	223	196	223 ³	233	648	618
Local Taxes	1,677	386	2,131	456	4,148	1,047
Local Property Tax	1,656	386	2,105	456	4,103	1,047
Miscellaneous Local Revenues	729	17	897	29	1,004	88
Total State and Local Expenditures	3,539	738	4,583	975	9,719	2,012
Total State Expenditures	671	329	849	545	4,567	989
Total Local Expenditures	3,091	605	3,959	663	5,800	1,642
Total Outstanding Bonded Debt	6,077	305	7,251	636	10,057	1,164
State Outstanding Bonded Debt	827	—	751	186	3,057	299
Local Outstanding Bonded Debt	5,250	305	6,500	450	7,000	866

¹ Reports of State Treasurer and State Auditor. Financial Statistics of Cities for Wilmington. Other local revenues, expenditures and debt estimated from Reports on Wealth, Debt, and Taxation (see above, p. 89, note 1) and education figures. Increase in local revenues and expenditures in 1920 over 1915 assumed to be the same per capita as increase in Wilmington.

² See above, p. 94, note 2.

³ See above, p. 91, note 4.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

DISTRICT OF COLUMBIA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$12,909	\$3,331	\$15,122	\$3,731	\$22,000	\$4,810
Total State Revenue	5,355	1,682	6,118	1,874	10,514	2,405
Federal Subvention	5,355	1,682	6,118	1,874	10,514	2,405
State Taxes	—	—	—	—	—	—
State General Property Tax	—	—	—	—	—	—
Miscellaneous State Revenues	—	—	—	—	—	—
Total Local Revenue	12,909	3,331	15,122	3,731	22,000	4,810
State Subvention	5,355	1,682	6,118	1,874	10,514	2,405
Local Taxes	5,936	1,523	7,825	1,778	9,953	2,405
Local Property Tax	4,657	—	6,027	—	6,399	—
Miscellaneous Local Revenues	1,619	127	1,179	79	1,533	—
Total State and Local Expenditures	11,599	2,479	12,682	3,206	18,529	4,675
Total State Expenditures	5,355	1,682	6,118	1,874	10,514	2,405
Total Local Expenditures	11,599	2,479	12,682	3,206	18,529	4,675
Total Outstanding Bonded Debt	9,492	—	6,518	—	5,481	—
State Outstanding Bonded Debt	—	—	—	—	—	—
Local Outstanding Bonded Debt	9,492	—	6,518	—	5,481	—

¹ Annual Reports of Commissioners of the District of Columbia; Financial Statistics of Cities; Letter from Auditor.² Annual Reports of Board of Education; Financial Statistics of Cities. Annual Report of U. S. Commissioner of Education.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

FLORIDA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$9,967	\$1,915	\$15,557	\$2,949	\$27,888	\$6,674
Total State Revenue	2,813	480	3,306	553	8,534	847
Federal Subvention	68	68	118	118	363	55
State Taxes	2,460	356	2,658	345	6,460	681
State General Property Tax	1,864	159	1,522	234	4,336	308
Miscellaneous State Revenues	285	11	531	15	1,711	30
Total Local Revenue	7,350	1,631	12,500	2,645	20,000	6,255
State Subvention	196	196	249	249	646	428
Local Taxes	5,680	1,388	9,820	2,286	16,043	4,816
Local Property Tax	5,000	1,311	9,000	2,234	15,343	4,670
Miscellaneous Local Revenues	1,474	47	2,431	110	3,311	1,012
Total State and Local Expenditures	10,568	2,037	16,464	3,771	29,005	7,474
Total State Expenditures	2,614	469	3,563	473	8,151	898
Total Local Expenditures	8,150	1,764	13,150	3,547	21,500	7,003
Total Outstanding Bonded Debt ³	14,702	671	20,902	2,186	27,602	6,833
State Outstanding Bonded Debt	602	—	602	—	602	—
Local Outstanding Bonded Debt	14,100	671	20,300	2,186	27,000	6,833

¹ Report of the State Comptroller checked in 1915 by Financial Statistics of States. Cities 30,000 and over from Financial Statistics of Cities. Revenues and expenditures in other local districts estimated from general property tax levies for the years 1910, 1915, and 1920 on the basis of the ratio of the property tax in 1913 to revenues and expenditures in 1913 (Wealth, Debt, and Taxation).

² Biennial Report from State Superintendent of Public Instruction and Report of State Comptroller.

³ Debt outside of school districts and cities of 30,000 population and over estimated from local debt figures in Wealth, Debt, and Taxation on assumption of equal annual increase through 1915. For 1920 an assumption of same per-capita increase as is found in cities and school districts.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

GEORGIA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$21,231	\$4,886	\$25,022	\$6,699	\$37,781	\$11,878
Total State Revenue	5,262	2,729	6,594	3,490	11,479	5,531
Federal Subvention	68	68	149	149	403	400
State Taxes	4,577	2,581	5,666	3,178	10,100	4,800
State General Property Tax	3,680	—	4,404	—	5,598	—
Miscellaneous State Revenues	617	51	779	133	977	302
Total Local Revenue	18,206	4,395	21,146	5,817	30,000	10,046
State Subvention	2,238	2,238	2,718	2,608	3,699	3,699
Local Taxes	14,212	1,307	16,636	2,388	21,194	5,693
Local Property Tax	12,504	1,307	14,894	2,388	18,774	5,693
Miscellaneous Local Revenues	1,757	850	1,792	821	5,107	654
Total State and Local Expenditures	21,085	4,931	28,650	7,420	40,975	13,174
Total State Expenditures	5,323	2,751	6,868	3,668	11,674	5,317
Total Local Expenditures	18,000	4,418	24,500	6,360	33,000	11,556
Total Outstanding Bonded Debt	29,144	1,000	33,928	1,500	33,130	2,500
State Outstanding Bonded Debt	6,844	—	6,128	—	5,630	—
Local Outstanding Bonded Debt	22,300	1,000	27,800	1,500	27,500	2,500

¹ Reports of State Comptroller General, checked in 1915 by Financial Statistics of States. Revenues of state educational institutions from Report of U. S. Commissioner of Education. Cities 30,000 and over from Financial Statistics of Cities; school revenues and expenditures from Reports of State Department of Education. For method of estimating other revenues, expenditures, and debt see above, p. 89, notes 1 and 4.

² Reports of State Department of Education; Reports of State Comptroller General; Reports of U. S. Commissioner of Education.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

IDAHO

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$ 6,002	\$2,492	\$ 7,379	\$4,160	\$24,738	\$7,740
Total State Revenue	2,143	689	2,333	878	6,620	1,624
Federal Subvention	105	85	120	115	416	187
State Taxes	1,076	242	1,284	286	4,511	426
State General Property Tax	961	—	1,012	—	3,764	—
Miscellaneous State Revenues	963	6	930	19	1,693	310
Total Local Revenue	4,136	2,121	5,411	3,728	19,800	6,799
State Subvention ³	277	318	365	445	1,682	682
Local Taxes	3,102	1,691	3,827	3,082	13,945	5,844
Local Property Tax	2,840	1,691	3,580	3,082	13,500	5,749
Miscellaneous Local Revenues	757	111	1,219	200	4,173	272
Total State and Local Expenditures	6,140	2,928	8,587	4,461	29,929	9,712
Total State Expenditures	1,519	718	2,278	751	7,361	1,790
Total Local Expenditures	4,899	2,528	6,674	4,155	24,250	8,604
Total Outstanding Bonded Debt	11,256	3,130	15,738	4,006	36,881	9,399
State Outstanding Bonded Debt	1,556	509	2,238	361	3,881	521
Local Outstanding Bonded Debt	9,700	2,621	13,500	3,645	33,000	8,878

¹ Reports of State Auditor, checked in 1915 and 1920 by Financial Statistics of States. For local finances, 1910 and 1915, see above, p. 89, note 1. 1920 estimated from tax levy for that year as above, p. 93, note 1.

² Letters and Reports from State Department of Education; Report of U. S. Commissioner of Education; Reports of State Auditor.

³ All state subventions were for education in 1910 and 1915. The figure for the total subvention in 1910 and 1915 was taken from the State Auditor's Report. The figure for 1915 agrees fairly well with that in Financial Statistics of States. The figure for the educational subvention for 1910 was taken from the Report of the State Board of Education. The figure in the Report of the U. S. Commissioner of Education lies between this and the figure in the State Auditor's Report. The Educational subvention for 1915 was taken from the Report of the U. S. Commissioner of Education. Since it was necessary to take the other figures for total expenditures and educational expenditures from the different reports from which the subvention figures have been taken in each case, it seemed better not to attempt to reconcile the two.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

ILLINOIS

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$135,439	\$39,084	\$179,681	\$42,377	\$279,638	\$72,921
Total State Revenue . .	11,670	3,303	18,426	6,667	39,551	10,861
Federal Subvention . .	216	68	207	107	2,860	451
State Taxes	10,098	2,804	16,100	5,988	33,562	9,525
State General Property Tax	7,278	1,217	10,121	4,758	19,126	5,792
Miscellaneous State Revenues	1,356	341	2,119	476	3,129	796
Total Local Revenue . .	124,672	36,684	164,830	38,573	237,000	67,590
State Subvention . . .	903	903	3,575	2,863	5,913	5,531
Local Taxes	88,142	28,037	115,651	34,178	185,101	57,491
Local Property Tax . .	75,579	28,037	100,420	34,178	173,495	57,491
Miscellaneous Local Revenues	35,627	7,744	45,604	1,531	45,986	4,568
Total State and Local Expenditures	134,930	37,272	182,017	43,674	259,264	74,116
Total State Expenditures	12,425	3,148	22,935	6,411	35,177	10,425
Total Local Expenditures	123,409	35,027	162,657	40,126	230,000	69,221
Total Outstanding Bonded Debt	123,044	6,698	148,124	13,274	200,250	22,058
State Outstanding Bonded Debt	1,831	—	253	235	250	232
Local Outstanding Bonded Debt	121,213	6,698	147,871	13,039	200,000	21,826

¹ Reports of the State Auditor checked in 1915 by Financial Statistics of States. State figures for 1920 were obtained by taking the average of the 1919 and 1921 revenues and expenditures from Financial Statistics of States. For local figures see above, p. 97, note 1.

² Questionnaire returned by State Superintendent of Public Instruction; Reports of State Superintendent of Public Instruction, U. S. Commissioner of Education, and State Auditor.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

INDIANA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$56,880	\$15,999	\$73,583	\$21,936	\$113,905	\$49,869
Total State Revenue	8,185	4,370	11,780	5,232	17,343	6,869
Federal Subvention	107	68	138	105	833	325
State Taxes	6,625	3,957	9,795	4,042	13,305	5,003
State General Property Tax	6,109	3,182	7,901	3,956	9,546	4,440
Miscellaneous State Revenues	1,452	209	1,846	313	3,205	842
Total Local Revenue	51,886	14,819	65,729	20,093	102,000	47,189
State Subvention	3,191	3,191	3,927	3,389	5,439	4,189
Local Taxes	33,508	10,540	44,543	16,557	67,250	42,500
Local Property Tax	32,616	10,540	41,645	16,557	64,500	42,500
Miscellaneous Local Revenues	15,187	1,088	17,259	147	29,311	500
Total State and Local Expenditures	55,272	16,101	71,799	22,008	118,945	50,287
Total State Expenditures	8,436	4,381	10,536	4,800	16,384	7,287
Total Local Expenditures	50,026	14,911	65,189	20,598	108,000	47,189
Total Outstanding Bonded Debt	55,800	5,623	77,435	8,400	150,630	26,600
State Outstanding Bonded Debt	1,510	—	605	—	630	—
Local Outstanding Bonded Debt	54,290	5,623	76,831	8,400	150,000	26,600

¹ See above, p. 99, note 1, for state figures; for local figures see above, p. 97, note 1.² See above, p. 100, note 2.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

Iowa

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$38,073	\$14,562	\$60,303	\$20,493	\$103,965	\$40,550
Total State Revenue	4,821	1,262	9,329	3,300	21,828	7,022
Federal Subvention	135	68	166	113	355	309
State Taxes	3,517	696	5,756	2,543	17,683	4,822
State General Property Tax	2,960	264	3,593	928	8,992	2,713
Miscellaneous State Revenues	1,170	235	3,408	379	3,790	1,616
Total Local Revenue	33,467	14,292	52,917	18,752	85,614	35,410
State Subvention	216	992	1,943	1,558	3,477	1,882
Local Taxes	29,725	10,780	44,382	15,579	71,791	28,809
Local Property Tax	27,787	10,780	42,882	15,579	70,881	28,809
Miscellaneous Local Revenues	3,527	2,520	6,592	1,615	10,347	4,719
Total State and Local Expenditures	37,036	14,163	60,236	22,791	90,548	40,449
Total State Expenditures	4,519	2,038	9,915	4,516	15,381	5,290
Total Local Expenditures	32,732	13,116	52,264	19,833	78,644	37,040
Total Outstanding Bonded Debt	22,415	2,734	33,888	10,000	73,328	26,862
State Outstanding Bonded Debt	—	—	—	—	75	—
Local Outstanding Bonded Debt	22,415	2,734	33,888	10,000	73,253	26,862

¹ See above, p. 99, note 3 for state figures; 1910 figures one-half biennial; Annual Reports of State Auditor on Municipal Finances; Biennial Report of State Finances; Report of State Superintendent of Public Instruction; Financial Statistics of Cities.

² Reports of State Superintendent of Public Instruction, U. S. Commissioner of Education, and State Auditor.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

KANSAS

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)
Total State and Local Revenue	\$29,196	\$10,194	\$41,068	\$17,653	\$79,229	\$24,445
Total State Revenue . .	4,398	2,020	5,283	3,104	8,968	4,162
Federal Subvention . .	69	69	130	105	277	258
State Taxes	2,822	1,200	4,088	2,003	7,627	2,007
State General Property Tax	2,622	1,200	3,371	2,003	6,050	2,007
Miscellaneous State Revenues	1,507	201	1,065	439	1,064	1,291
Total Local Revenue . .	25,330	8,707	36,325	15,090	70,922	20,945
State Subvention . . .	532	532	541	451	661	661
Local Taxes	19,841	7,697	28,176	13,824	53,284	19,283
Local Property Tax . .	19,460	7,697	27,606	13,824	52,434	19,283
Miscellaneous Local Revenues	4,958	477	7,609	725	16,976	1,000
Total State and Local Expenditures	28,399	11,116	41,087	15,025	79,561	26,347
Total State Expenditures	3,601	1,836	5,303	2,992	9,300	4,496
Total Local Expenditures	25,330	9,813	36,325	12,574	70,922	22,512
Total Outstanding Bonded Debt	40,801	4,000	61,019	10,000	60,000	12,000
State Outstanding Bonded Debt	529	—	159	—	—	—
Local Outstanding Bonded Debt ³	40,272	4,000	60,860	10,000	60,000	12,000

¹ See above, p. 100, note 1. Also Questionnaire returned by State Tax Commissioner for state finances. For local finances, see above, p. 97, note 1.

² See above, p. 102, note 2.

³ See above, p. 89, note 4.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

KENTUCKY

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$23,332	\$7,052	\$28,828	\$7,967	\$47,064	\$10,729
Total State Revenue	6,637	3,908	8,047	3,927	12,282	5,585
Federal Subvention	68	68	236	130	571	497
State Taxes	5,166	3,623	6,647	3,576	10,067	4,624
State General Property Tax	3,540	—	5,139	—	6,353	714
Miscellaneous State Revenues	1,403	134	1,164	65	1,644	314
Total Local Revenue	20,194	6,644	24,134	7,367	40,491	9,236
State Subvention	3,500	3,500	3,352	3,327	5,709	4,092
Local Taxes	13,102	2,667	15,886	3,565	28,782	4,501
Local Property Tax	11,399	2,667	13,971	3,565	26,202	4,449
Miscellaneous Local Revenues	3,592	477	4,896	476	6,000	643
Total State and Local Expenditures	24,436	6,046	29,875	8,064	47,871	10,535
Total State Expenditures	6,596	3,873	8,671	3,931	13,579	5,688
Total Local Expenditures	21,339	5,674	24,556	7,460	40,000	8,939
Total Outstanding Bonded Debt	24,206	2,000	26,506	3,000	25,071	1,291
State Outstanding Bonded Debt	6	—	6	—	71	65
Local Outstanding Bonded Debt ³	24,200	2,000	26,500	3,000	25,000	1,226

¹ For state finances, see above, p. 100, note 1; for local, see above, p. 89, note 1.² See above, p. 98, note 2.³ See above, p. 91, note 4.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

LOUISIANA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$18,230	\$4,441	\$23,520	\$5,407	\$57,504	\$12,851
Total State Revenue	4,337	1,234	6,788	1,653	11,500	3,584
Federal Subvention	68	68	135	135	286	286
State Taxes	3,427	1,008	5,719	1,313	9,300	3,019
State General Property Tax	2,535	1,008	4,351	1,313	7,160	2,809
Miscellaneous State Revenues	842	21	935	84	1,914	169
Total Local Revenue	14,980	4,295	18,158	4,947	48,743	11,607
State Subvention	1,088	1,088	1,427	1,194	2,739	2,339
Local Taxes	11,894	2,483	13,376	3,435	38,900	6,772
Local Property Tax	10,137	2,483	11,618	3,435	37,254	3,134
Miscellaneous Local Revenues	1,998	724	3,355	318	7,104	2,496
Total State and Local Expenditures	21,128	4,483	25,632	5,625	57,311	11,951
Total State Expenditures	4,534	1,319	6,470	1,669	11,300	3,202
Total Local Expenditures	17,682	4,252	20,590	5,150	48,750	11,089
Total Outstanding Bonded Debt	62,108	4,000	79,452	8,000	83,692	17,000
State Outstanding Bonded Debt	11,108	—	11,452	—	10,692	—
Local Outstanding Bonded Debt ³	51,000	4,000	68,000	8,000	73,000	17,000

¹ For state finances, see above, p. 100, note 1; for local, see above, p. 89, note 1.² See above, p. 98, note 2.³ See above, p. 91, note 4.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

MAINE

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)
Total State and Local Revenue	\$13,664	\$3,788	\$17,644	\$5,231	\$29,208	\$8,477
Total State Revenue . .	3,796	2,316	6,726	2,735	8,938	3,270
Federal Subvention . .	68	68	117	92	232	167
State Taxes	3,155	2,011	5,806	2,393	7,174	2,865
State General Property Tax	1,392	123	3,370	317	3,674	495
Miscellaneous State Revenues	573	217	802	225	1,532	208
Total Local Revenue . .	11,667	3,078	13,177	4,247	22,815	7,067
State Subvention . . .	1,799	1,607	2,259	1,751	2,545	1,860
Local Taxes	7,791	1,425	8,668	2,435	17,730	5,118
Local Property Tax . .	7,187	1,425	7,996	2,435	16,652	5,118
Miscellaneous Local Revenues	2,077	46	2,250	60	2,540	89
Total State and Local Expenditures	14,609	3,688	18,274	4,920	30,208	8,277
Total State Expenditures	4,016	2,042	6,747	2,315	9,300	2,586
Total Local Expenditures	12,392	3,253	13,786	4,356	23,453	7,552
Total Outstanding Bonded Debt	19,698	2,500	24,522	3,100	29,151	3,000
State Outstanding Bonded Debt	698	—	1,522	100	3,151	—
Local Outstanding Bonded Debt ³ . . .	19,000	2,500	23,000	3,000	26,000	3,000

¹ See above, p. 100, note 1 for state figures. For local 1920, letter from State Board of Assessors. For local 1910 and 1915, see above, p. 93, note 1.

² See above, p. 100, note 2.

³ See above, p. 89, note 4.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

MARYLAND

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$22,051	\$4,030	\$28,827	\$5,407	\$55,665	\$7,689
Total State Revenue	5,139	1,665	7,807	2,160	12,898	3,041
Federal Subvention	68	68	108	108	793	203
State Taxes	4,726	1,527	6,099	1,993	8,592	2,677
State General Property Tax	2,224	1,412	2,878	1,711	4,438	2,151
Miscellaneous State Revenues	346	65	1,600	56	3,512	154
Total Local Revenue	19,762	3,892	24,237	4,842	45,518	6,547
State Subvention	2,851	1,528	3,217	1,595	2,751	1,899
Local Taxes	14,569	2,314	16,374	3,219	32,767	4,569
Local Property Tax	12,947	2,314	14,744	3,219	31,267	4,554
Miscellaneous Local Revenues	2,342	50	4,647	29	10,000	79
Total State and Local Expenditures	24,842	4,136	38,000	5,655	54,956	8,861
Total State Expenditures	6,069	1,855	11,142	2,011	11,706	2,789
Total Local Expenditures	21,623	3,809	30,075	5,238	46,000	7,971
Total Outstanding Bonded Debt	73,630	160	126,186	2,463	135,365	2,431
State Outstanding Bonded Debt	7,530	—	22,786	1,500	28,365	2,000
Local Outstanding Bonded Debt	66,100	160	103,400	963	107,000	431

¹ For state finances, see above, p. 97, note 1; for local, see above, p. 89, note 1.² See above, p. 91, note 1.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

MASSACHUSETTS

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)
Total State and Local Revenue	\$105,592	\$22,257	\$135,840	\$24,761	\$203,573	\$38,252
Total State Revenue	19,658	1,766	27,533	2,877	49,236	8,694
Federal Subvention	92	68	147	102	734	250
State Taxes	13,787	1,467	21,063	2,570	39,376	8,205
State General Property Tax	5,500	—	9,757	—	13,293	—
Miscellaneous State Revenues	5,779	—	6,323	—	9,126	—
Total Local Revenue	86,936	20,930	109,220	22,537	159,832	33,635
State Subvention	1,002	440	914	653	5,495	4,077
Local Taxes	79,578	20,372	101,595	21,539	143,822	28,790
Local Property Tax	58,239	20,372	74,294	21,539	98,130	28,790
Miscellaneous Local Revenues	6,357	119	6,711	345	10,515	768
Total State and Local Expenditures	102,647	26,455	141,994	28,957	198,997	40,399
Total State Expenditures	20,331	1,493	25,723	2,522	53,160	7,971
Total Local Expenditures	83,318	25,402	117,185	27,088	151,332	36,506
Total Outstanding Bonded Debt	178,400	22,000	214,133	24,000	223,341	25,000
State Outstanding Bonded Debt	20,341	—	30,404	—	35,128	—
Local Outstanding Bonded Debt	158,060	22,000 ³	183,729	24,000 ³	188,213	25,000 ³

¹ Reports of State Auditor; Commissioner of Corporations and Finance; Statistics of Municipal Finances.² Letter from State Department of Education.³ Cities 30,000 and over; Financial Statistics of Cities; remainder estimated as above, p. 89, note 4.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

MICHIGAN

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$52,471	\$16,197	\$83,786	\$24,553	\$193,438	\$48,310
Total State Revenue	14,335	8,116	17,717	9,685	39,378	13,754
Federal Subvention	162	68	195	108	999	318
State Taxes	12,015	7,394	13,916	8,422	30,879	11,404
State General Property Tax	10,726	6,891	11,813	7,849	24,379	10,385
Miscellaneous State Revenues	2,158	654	3,605	1,154	7,500	2,033
Total Local Revenue	44,182	13,789	72,767	20,648	164,060	41,623
State Subvention	6,046	5,708	6,697	5,780	10,000	7,067
Local Taxes	33,124	6,898	54,617	12,677	124,060	29,136
Local Property Tax	30,980	6,898	51,087	12,677	123,060	29,136
Miscellaneous Local Revenues	5,012	1,183	11,452	2,191	30,000	5,419
Total State and Local Expenditures	52,683	19,704	86,412	30,667	195,000	53,462
Total State Expenditures	13,728	8,140	18,109	10,506	40,000	13,524
Total Local Expenditures	45,000	17,271	75,000	25,941	165,000	47,005
Total Outstanding Bonded Debt	46,210	5,494	57,360	10,792	103,500	42,717
State Outstanding Bonded Debt	—	—	—	—	3,500	—
Local Outstanding Bonded Debt	46,210	5,494	57,360	10,792	100,000	42,717

¹ Reports of Board of State Auditors. Checked in 1915 by Financial Statistics of States. Local finances estimated from tax levies reported by Board of State Tax Commissioners. See above, p. 93, note 1.

² See above, p. 100, note 2.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

MINNESOTA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$46,195	\$13,356	\$78,509	\$19,402	\$139,792	\$33,638
Total State Revenue	12,419	4,795	20,441	7,666	33,803	12,316
Federal Subvention	101	68	138	113	311	281
State Taxes	8,980	3,514	14,176	5,943	22,296	9,426
State General Property Tax	3,254	1,395	6,952	1,773	9,645	2,560
Miscellaneous State Revenues	3,338	272	6,128	534	11,197	1,485
Total Local Revenue	35,866	11,544	64,000	16,149	115,082	27,395
State Subvention	2,091 ³	2,984	5,933	4,413	9,094	6,073
Local Taxes	29,734	8,560	45,700	11,736	83,777	21,322
Local Property Tax	27,169	8,560	40,620	11,736	82,474	21,322
Miscellaneous Local Revenues	4,042	—	12,367	—	22,211	—
Total State and Local Expenditures	43,393	14,748	77,477	22,251	145,795	42,180
Total State Expenditures	9,618	4,473	19,410	7,649	39,807	12,168
Total Local Expenditures	35,866	12,989	64,000	19,015	115,082	36,085
Total Outstanding Bonded Debt	62,900	6,000	76,016	7,771	107,140	9,500
State Outstanding Bonded Debt	2,100	—	1,516	271	12,000	—
Local Outstanding Bonded Debt	60,800	6,000	74,500	7,500	95,140	9,500

¹ For state finances see above, p. 100, note 1. For local finances, Reports of State Tax Commissioner, particularly Special Report on Local Finances issued in 1912. Also Financial Statistics of Cities. Estimate of such figures as were not otherwise available from Wealth, Debt, and Taxation. See above, p. 89, note 1.

² See above, p. 88, note 1.

³ See above, p. 91, note 4.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

MISSISSIPPI

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$13,982	\$3,618	\$18,456	\$4,343	\$35,216	\$8,662
Total State Revenue	3,920	2,356	4,338	2,599	7,806	4,992
Federal Subvention	68	68	141	141	347	335
State Taxes	2,926	1,943	3,283	2,177	5,670	4,493
State General Property Tax	2,277	—	2,557	—	3,762	—
Miscellaneous State Revenues	926	276	914	215	1,789	97
Total Local Revenue	11,486	2,791	15,850	3,550	30,279	6,601
State Subvention ³	1,424	1,528	1,733	1,806	2,869	2,931
Local Taxes	7,597	1,124	10,444	1,412	22,410	3,073
Local Property Tax	6,690	1,124	9,194	1,412	20,910	3,073
Miscellaneous Local Revenues	2,465	139	3,674	332	5,000	597
Total State and Local Expenditures	15,580	3,821	20,833	4,214	38,530	8,130
Total State Expenditures	4,055	2,409	4,715	2,796	8,399	4,722
Total Local Expenditures	12,949	2,940	17,851	3,224	33,000	6,339
Total Outstanding Bonded Debt	22,736	1,500	30,314	3,000	40,980	1,340
State Outstanding Bonded Debt	3,651	—	2,757	—	5,980	—
Local Outstanding Bonded Debt ⁴	19,085	1,500	27,557	3,000	35,000	1,340

¹ For state finances, see above, p. 100, note 1. Local finances estimated from education figures and figures in Wealth, Debt, and Taxation. See above, p. 89, note 1.

² See above, p. 91, note 2.

³ See above, p. 91, note 4.

⁴ See above, p. 89, note 4.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

MISSOURI

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$58,517	\$14,269	\$74,611	\$18,555	\$127,484	\$33,634
Total State Revenue	7,151	3,071	8,745	3,221	26,199	6,651
Federal Subvention	80	68	116	101	617	369
State Taxes	5,527	2,554	6,437	2,561	17,205	5,399
State General Property Tax	2,495	—	3,245	—	5,948	—
Miscellaneous State Revenues	1,544	207	2,192	294	8,377	602
Total Local Revenue	53,274	12,816	68,228	16,944	105,604	30,594
State Subvention	1,908	1,618	2,362	1,610	4,319	3,611
Local Taxes	36,573	10,485	45,968	13,580	76,285	23,878
Local Property Tax	31,593	10,485	40,663	13,580	60,790	23,878
Miscellaneous Local Revenues	14,793	713	19,898	1,754	25,000	3,105
Total State and Local Expenditures	58,030	14,348	75,461	21,512	124,074	30,710
Total State Expenditures	6,769	2,899	9,444	3,421	20,393	6,273
Total Local Expenditures	53,169	13,068	68,378	19,701	108,000	28,048
Total Outstanding Bonded Debt	58,399	7,500	61,634	14,748	84,768	20,732
State Outstanding Bonded Debt	4,399	—	2,634	—	1,500	—
Local Outstanding Bonded Debt	54,000	7,500	59,000	14,748	83,268	20,732

¹ For state finances, see above, p. 99, note 1; for local finances, see above, p. 93, note 1.² See above, p. 88, note 3.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

MONTANA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$12,748	\$2,997	\$16,403	\$5,830	\$37,253	\$12,685
Total State Revenue	2,648	702	3,387	1,269	5,787	2,402
Federal Subvention	119	110	146	138	907	226
State Taxes	1,284	216	2,051	387	2,743	993
State General Property Tax	766	—	1,297	—	1,318	—
Miscellaneous State Revenues	1,245	135	1,190	50	3,138	82
Total Local Revenue	10,323	2,518	13,717	5,263	31,670	11,488
State Subvention	223	223	702	702	1,204	1,204
Local Taxes	8,367	2,192	11,028	4,424	25,336	9,680
Local Property Tax	7,313	2,192	9,860	4,424	24,086	9,680
Miscellaneous Local Revenues	1,733	103	1,988	138	5,130	603
Total State and Local Expenditures	12,479	3,118	17,264	6,351	37,917	13,424
Total State Expenditures	2,202	590	3,666	1,264	7,121	2,424
Total Local Expenditures	10,500	2,752	14,300	5,789	32,000	12,204
Total Outstanding Bonded Debt	15,189	1,750	19,230	3,700	23,330	7,088
State Outstanding Bonded Debt	1,189	—	1,230	—	1,330	—
Local Outstanding Bonded Debt	14,000	1,750	18,000	3,700	22,000	7,088

¹ For state finances, see above, p. 99, note 1; for local finances, tax levies from Reports of State Board of Equalization. Estimate made as for p. 93, note 1, above.

² See above, p. 91, note 2.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

NEBRASKA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$21,337	\$7,495	\$27,432	\$10,794	\$71,503	\$18,610
Total State Revenue	3,709	1,471	5,139	2,613	10,989	4,315
Federal Subvention	101	69	143	109	959	218
State Taxes	2,283	657	3,666	1,355	7,212	2,172
State General Property Tax	2,283	557	3,349	1,231	5,671	2,022
Miscellaneous State Revenues	1,325	120	1,330	302	2,817	691
Total Local Revenue	18,300	6,696	23,205	9,092	61,800	15,581
State Subvention	672	672	911	911	1,285	1,285
Local Taxes	15,456	5,192	19,325	7,233	50,435	13,640
Local Property Tax	13,890	5,192	17,482	7,233	48,435	13,640
Miscellaneous Local Revenues	2,171	832	2,969	948	10,079	655
Total State and Local Expenditures	17,187	7,748	28,423	11,350	83,833	20,802
Total State Expenditures	3,458	1,471	4,634	2,581	11,319	4,319
Total Local Expenditures	14,400	6,949	24,700	9,680	73,800	17,768
Total Outstanding Bonded Debt	32,000	4,031	42,154	6,597	50,286	13,076
State Outstanding Bonded Debt	—	—	—	—	—	—
Local Outstanding Bonded Debt	32,000	4,031	42,154	6,597	50,286	13,076

¹ For state finances, Report of State Auditor supplemented in 1910 by Report of Special Tax Commission on Revenue and Taxation and in 1915 by Financial Statistics of States. All biennial figures divided by two. For local finances for 1910 and 1915 see above, p. 89, note 1; for 1920 estimated from figures in Financial Statistics of Cities; Reports of Superintendent of Public Instruction; tax levies for 1921 from State Department of Finance.

² Questionnaire returned by State Superintendent of Public Instruction; Reports of State Superintendent of Public Instruction; Letter from State Director of Vocational Education; Reports of State Auditor and of U. S. Commissioner of Education.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

NEVADA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$2,639	\$794	\$3,902	\$912	\$7,442	\$1,733
Total State Revenue	1,042	448	1,438	494	2,999	814
Federal Subvention	84	76	105	97	672	142
State Taxes	580	211	899	305	1,615	581
State General Property Tax	495	186	816	305	1,397	520
Miscellaneous State Revenues	378	43	435	13	712	33
Total Local Revenue	1,804	546	2,713	671	4,879	1,249
State Subvention	207	200	249 ³	253	435	331
Local Taxes	1,404	295	2,174	340	3,725	719
Local Property Tax	1,210	295	1,874	340	3,366	719
Miscellaneous Local Revenues	194	50	290	78	718	200
Total State and Local Expenditures	2,590	850	3,776	998	7,915	1,652
Total State Expenditures	987	431	1,305	510	3,471	816
Total Local Expenditures	1,810	619	2,720	741	4,880	1,166
Total Outstanding Bonded Debt	3,475	495	5,324	730	8,232	621
State Outstanding Bonded Debt	552	172	680	380	1,383	221
Local Outstanding Bonded Debt	2,923	323	4,644	350	6,849	400

¹ Report of State Comptroller; Letters from Director of Nevada Public Economy League; Financial Statistics of States, 1916, 1921. Local finances estimated from tax levies in Reports of State Tax Commission, above, p. 93, note 1.

² Letters from Director of Nevada Public Economy League; Reports of State Superintendent of Public Instruction; Reports of U. S. Commissioner of Education.

³ See above, p. 91, note 4.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

NEW HAMPSHIRE

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$8,134	\$1,736	\$10,747	\$2,533	\$19,084	\$4,725
Total State Revenue	1,857	301	2,396	522	5,397	1,206
Federal Subvention	76	68	103	95	417	146
State Taxes	1,582	179	1,817	282	4,289	740
State General Property Tax	800	—	800	—	3,091	187
Miscellaneous State Revenues	199	47	476	137	692	318
Total Local Revenue	6,433	1,546	8,707	2,173	14,652	3,865
State Subvention	156	112	355	161	966	346
Local Taxes	5,527	1,253	7,352	1,908	12,519	3,347
Local Property Tax	4,450	1,253	6,176	1,908	11,527	3,347
Miscellaneous Local Revenues	750	181	1,000	103	1,168	171
Total State and Local Expenditures	7,773	1,816	10,728	2,511	17,294	4,707
Total State Expenditures	1,497	308	2,375	512	6,227	1,314
Total Local Expenditures	6,433	1,620	8,707	2,160	12,032	3,738
Total Outstanding Bonded Debt	10,167	635	10,681	700	12,683	960
State Outstanding Bonded Debt	1,239	135	1,100	—	2,590	—
Local Outstanding Bonded Debt	8,927	500	9,580	700	10,094	960

¹ State finances, Reports of State Treasurer and State Tax Commissioner. Estimated from tax levies in Reports of State Tax Commissioner above, p. 93, note 1.

² See above, p. 94, note 2.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

NEW JERSEY

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$67,053	\$16,926	\$98,325	\$22,626	\$139,873	\$39,641
Total State Revenue	13,984	8,382	19,818	10,841	33,940	14,712
Federal Subvention	123	68	150	95	770	327
State Taxes	12,503	7,983	18,132	10,310	29,879	13,496
State General Property Tax	4,968	4,968	6,517	6,517	11,328	8,235
Miscellaneous State Revenues	1,357	92	1,536	141	3,291	586
Total Local Revenue	61,073	16,197	89,120	21,442	123,901	36,844
State Subvention	8,004	7,653	10,613	9,657	17,968	11,915
Local Taxes	38,193	8,500	57,081	11,375	87,204	24,155
Local Property Tax	34,533	8,500	51,611	11,375	81,986	24,155
Miscellaneous Local Revenues	14,876	45	21,426	410	18,729	774
Total State and Local Expenditures	71,545	18,284	103,380	27,399	120,453	44,338
Total State Expenditures	13,164	8,133	18,166	10,461	31,298	13,682
Total Local Expenditures	66,385	17,804	95,828	26,595	107,123	42,571
Total Outstanding Bonded Debt	145,000	13,170	185,000	46,984	240,000	60,717
State Outstanding Bonded Debt	—	—	—	—	—	—
Local Outstanding Bonded Debt	145,000	13,170	185,000	46,984	240,000	60,717

¹ See above, p. 97, note 1, for state finances. For local 1910 and 1915, estimated as in p. 93, note 1, above. Tax levies from Reports of State Comptroller. Figures for 1920 taken from unpublished records in the office of the Commissioner of Municipal Accounts.

² Questionnaire returned by State Department of Public Instruction; Reports of State Department of Public Instruction; Reports of State Comptroller; Reports of U. S. Commissioner of Education.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

NEW MEXICO

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$4,489	\$961	\$5,900	\$1,761	\$16,025	\$4,368
Total State Revenue	1,030	450	1,848	780	5,885	1,393
Federal Subvention	82	82	113	113	548	201
State Taxes	780	286	1,079	282	2,560	317
State General Property Tax	725	183	1,007	79	2,219	150
Miscellaneous State Revenues	168	19	671	32	2,777	82
Total Local Revenue	3,700	752	4,475	1,403	11,276	3,861
State Subvention	242	242	423	423	1,135	885
Local Taxes	3,082	453	3,718	917	9,360	2,606
Local Property Tax	2,735	332	3,299	817	9,060	2,546
Miscellaneous Local Revenues	376	57	335	63	781	369
Total State and Local Expenditures	4,071	1,024	5,570	1,875	12,269	4,755
Total State Expenditures	902	436	1,878	748	5,458	1,634
Total Local Expenditures	3,411	830	4,115	1,550	7,947	4,007
Total Outstanding Bonded Debt	4,000	764	6,000	1,150	15,625	3,336
State Outstanding Bonded Debt	1,000	25	3,106	150	4,315	175
Local Outstanding Bonded Debt	3,000	739	2,895	1,000	11,310	3,161

¹ Reports of State Auditor; Financial Statistics of Cities, 1916, 1921; Tax Bulletins of the Taxpayers' Association of New Mexico; Reports of the Special Revenue Commission, 1920; Reports of the State Department of Education.

² Reports of the State Department of Education; Reports of the State Auditor; Tax Bulletins of the Taxpayers' Association of New Mexico; Reports of the U. S. Commissioner of Education.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

NEW YORK

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$317,486	\$ 57,204	\$ 353,232	\$ 76,317	\$ 585,950	\$115,337
Total State Revenue . . .	38,934	8,189	42,278	10,147	117,821	18,042
Federal Subvention . . .	243	68	252	117	853	637
State Taxes	34,363	7,697	38,045	9,545	108,076	16,824
State General Property Tax	2,301	—	3,591	—	17,543	—
Miscellaneous State Revenues	4,328	65	3,981	95	8,891	163
Total Local Revenue . . .	284,954	54,311	318,410	72,248	482,435	109,995
State Subvention	6,402	5,297	7,456	6,078	14,306	12,700
Local Taxes	228,578	48,915	237,427	66,020	379,654	96,677
Local Property Tax . . .	198,456	48,915	222,661	66,020	350,144	96,677
Miscellaneous Local Revenues	49,974	100	73,526	150	88,475	618
Total State and Local Expenditures	373,640	59,975	434,715	84,842	608,173	117,229
Total State Expenditures . . .	46,946	8,189	79,188	10,147	98,289	18,042
Total Local Expenditures . . .	333,095	57,083	362,983	80,773	524,190	111,887
Total Outstanding Bonded Debt	935,258	135,982	1,758,000	162,292	2,064,573	169,054
State Outstanding Bonded Debt	57,258	—	186,401	—	236,024	—
Local Outstanding Bonded Debt	878,000	135,982	1,571,599	162,292	1,828,549	169,054

¹ Annual Reports of the State Comptroller; Special Reports of the State Comptroller on Municipal Accounts; Annual Reports of the State Department of Education; Annual Reports of the Comptrollers of Buffalo, New York City, and Rochester. The finances of those local jurisdictions making no report in 1910 and 1915 were estimated on the basis of the figures reported for districts of similar size.

² Reports of the State Department of Education; Annual Reports of the State Comptroller; Annual Reports of the Comptroller of New York City.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

NORTH CAROLINA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$11,444	\$4,182	\$18,707	\$6,044	\$42,355	\$13,115
Total State Revenue	3,221	1,459	4,548	2,045	11,916	5,102
Federal Subvention	68	68	142	142	372	372
State Taxes	2,284	621	3,803	1,191	9,126	4,400
State General Property Tax	1,286	356	2,066	837	4,103	1,400
Miscellaneous State Revenues	869	647	602	527	2,417	308
Total Local Revenue	8,499	2,988	14,914	4,726	33,864	11,437
State Subvention	276	265	754	722	3,424	3,424
Local Taxes	7,451	2,632	12,168	3,708	25,147	7,191
Local Property Tax	6,563	2,632	10,963	3,463	23,620	6,377
Miscellaneous Local Revenues	772	91	1,992	296	5,293	822
Total State and Local Expenditures	12,019	3,734	22,760	6,209	45,258	13,911
Total State Expenditures	3,123	908	4,271	1,482	12,920	5,121
Total Local Expenditures	9,172	3,090	19,243	5,450	35,762	12,214
Total Outstanding Bonded Debt	23,501	1,348	42,950	1,690	80,811	1,812
State Outstanding Bonded Debt	7,240	—	8,674	—	7,594	762
Local Outstanding Bonded Debt	16,261	1,348	34,276	1,690	73,216	1,050

¹ Reports of State Tax Commission and State Auditor. Actual receipts and expenditures available for cities, towns, and school districts. County receipts and expenditures estimated on basis of tax levies.

² See above, p. 98, note 2.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

NORTH DAKOTA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$12,414	\$5,933	\$18,088	\$7,265	\$36,298	\$13,135
Total State Revenue	3,354	1,944	3,801	1,785	8,000	3,115
Federal Subvention	70	68	100	100	267	182
State Taxes	1,505	492	1,558	440	4,996	1,408
State General Property Tax	1,375	492	1,329	440	3,743	1,408
Miscellaneous State Revenues	1,778	65	2,143	145	2,737	410
Total Local Revenue	10,275	5,187	15,306	6,499	30,000	11,233
State Subvention	1,215	1,197	1,019	1,019	1,702	1,213
Local Taxes	8,741	3,975	13,022	5,430	24,977	9,920
Local Property Tax	8,528	3,975	12,704	5,430	24,477	9,671
Miscellaneous Local Revenues	319	14	1,264	50	3,321	100
Total State and Local Expenditures	12,803	5,282	18,256	8,052	35,546	14,562
Total State Expenditures	3,518	1,929	3,776	1,762	6,748	3,193
Total Local Expenditures	10,500	4,550	15,500	7,309	30,500	12,582
Total Outstanding Bonded Debt	11,491	3,617	14,419	4,816	22,442	6,918
State Outstanding Bonded Debt	1,151	197	579	167	2,442	50
Local Outstanding Bonded Debt	10,340	3,420	13,840	4,649	20,000	6,868

¹ See above, p. 90, note 1, for state. Local revenues and expenditures estimated from county receipts and expenditures and tax levies in Reports of State Tax Commissioner, see above, p. 93, note 1.

² See above, p. 89, note 2.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

OHIO

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$146,070	\$30,038	\$185,741	\$36,499	\$278,376	\$62,181
Total State Revenue	11,557	4,242	20,545	5,617	31,592	7,385
Federal Subvention	201	68	212	93	1,508	430
State Taxes	9,781	3,578	16,609	4,714	19,991	5,286
State General Property Tax	3,172	2,027	6,272	2,434	6,130	2,016
Miscellaneous State Revenues	1,575	285	3,723	372	10,093	305
Total Local Revenue	137,123	28,407	168,342	34,028	251,139	59,150
State Subvention	2,610	2,610	3,146	3,146	4,354	4,354
Local Taxes	89,779	23,812	109,928	28,490	160,729	51,696
Local Property Tax	78,161	21,103	95,955	27,705	150,683	51,090
Miscellaneous Local Revenues	44,733	1,984	55,269	2,392	86,056	3,100
Total State and Local Expenditures	149,536	28,562	229,597	42,522	329,333	71,649
Total State Expenditures	11,763	4,234	18,047	5,650	29,157	8,265
Total Local Expenditures	140,383	26,939	214,695	40,017	304,530	67,738
Total Outstanding Bonded Debt	187,574	16,947	293,685	48,708	510,266	85,706
State Outstanding Bonded Debt	—	—	—	—	—	—
Local Outstanding Bonded Debt	187,574	16,947	293,685	48,708	510,266	85,706

¹ Letters from Legislative Reference Division of Ohio State Library; Financial Statistics of Cities; State Auditor's Reports on Comparative Statistics of County, Cities, and Schools; figures not otherwise available estimated from property tax levies as in p. 93, note 1, above.

² See above, p. 91, note 2.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

OKLAHOMA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)
Total State and Local Revenue	\$16,500	\$5,597	\$24,019	\$9,369	\$60,132	\$22,531
Total State Revenue	2,672	998	5,276	2,353	17,132	5,104
Federal Subvention	68	68	406	406	2,907	469
State Taxes	1,749	653	3,379	889	10,111	2,795
State General Property Tax	1,329	313	2,706	288	3,622	435
Miscellaneous State Revenues	854	10	1,491	25	4,113	155
Total Local Revenue	14,354	5,124	20,008	8,281	45,258	19,686
State Subvention	525	525	1,265	1,265	2,258	2,258
Local Taxes	10,617	4,324	15,243	6,360	36,000	16,073
Local Property Tax	9,847	4,324	14,062	6,360	34,500	16,073
Miscellaneous Local Revenues	3,211	276	3,500	655	7,000	1,355
Total State and Local Expenditures	17,794	7,313	22,082	9,095	57,842	24,220
Total State Expenditures	3,230	1,098	5,657	2,061	13,100	5,176
Total Local Expenditures	15,089	6,739	17,690	8,299	47,000	21,301
Total Outstanding Bonded Debt	48,993	1,913	73,520	2,184	105,400	34,646
State Outstanding Bonded Debt	3,993	—	6,520	—	5,400	—
Local Outstanding Bonded Debt	45,000	1,913	67,000	2,184	100,000	34,646

¹ Report of State Treasurer, 1910; Financial Statistics of States, 1916; 1920 figures taken to be the average of revenues and expenditures for 1919 and 1921 as reported in Financial Statistics of States. Local figures estimated as in p. 89, note 1, above.

² See above, p. 91, note 2.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

OREGON

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$22,867	\$5,488	\$37,421	\$6,977	\$54,741	\$11,035
Total State Revenue	2,834	911	4,656	1,280	10,846	2,818
Federal Subvention	90	78	123	113	1,205	199
State Taxes	1,758	433	3,692	673	7,467	1,936
State General Property Tax	1,465	418	3,058	642	3,794	516
Miscellaneous State Revenues	986	44	841	82	2,173	250
Total Local Revenue	20,370	4,915	33,220	6,092	45,308	8,629
State Subvention	337	337	455	394	1,413	413
Local Taxes	13,388	4,578	21,836	5,697	29,895	8,216
Local Property Tax	12,632	4,578	20,600	5,697	28,265	8,216
Miscellaneous Local Revenues	6,645	—	10,929	—	14,000	—
Total State and Local Expenditures	25,741	5,695	42,631	7,327	65,108	12,069
Total State Expenditures	2,378	901	4,386	1,257	21,021	2,766
Total Local Expenditures	23,700	5,132	38,700	6,464	45,500	9,716
Total Outstanding Bonded Debt	35,001	2,500	50,000	4,828	96,175	7,394
State Outstanding Bonded Debt	1	—	—	—	16,175	—
Local Outstanding Bonded Debt	35,000	2,500	50,000	4,828	80,000	7,394

¹ Reports of State Treasurer and State Tax Commission; Financial Statistics of States, 1916, 1921. For local figures see above, p. 93, note 1. Tax levies from Reports of State Tax Commission.

² See above, p. 100, note 2.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

PENNSYLVANIA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$146,173	\$45,092	\$181,453	\$64,670	\$257,473	\$91,726
Total State Revenue	27,679	8,917	34,285	9,850	62,265	16,228
Federal Subvention	88	68	138	109	4,910	527
State Taxes	24,141	8,145	30,338	9,013	51,000	14,895
State General Property Tax	—	—	—	—	—	—
Miscellaneous State Revenues	3,450	673	3,809	674	6,355	755
Total Local Revenue	126,748	43,230	155,711	62,013	212,000	87,563
State Subvention	8,254	7,055	8,543	7,193	16,792	12,065
Local Taxes	102,788	28,767	111,220	43,900	158,000	60,155
Local Property Tax	97,221	27,596	105,472	42,000	152,000	57,755
Miscellaneous Local Revenues	15,706	7,408	35,948	10,920	37,208	15,343
Total State and Local Expenditures	151,848	45,371	198,517	65,605	283,208	94,663
Total State Expenditures	25,993	8,965	36,050	9,781	70,000	16,262
Total Local Expenditures	134,109	43,461	171,010	63,017	230,000	90,466
Total Outstanding Bonded Debt	215,368	28,000	258,572	44,473	600,651	60,500
State Outstanding Bonded Debt	1,868	—	1,072	973	651	500
Local Outstanding Bonded Debt	213,500	28,000	257,500	43,500	600,000	60,000

¹ Reports of State Auditor General; Financial Statistics of States. Figures for 1920 estimated by adding to 1919 figures, sums equal to the annual increase between 1915 and 1919. For local figures see above, p. 93, note 1. Tax levies from Reports of Secretary of Internal Affairs.

² See above, p. 100, note 2.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

RHODE ISLAND

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$12,338	\$2,594	\$16,044	\$3,652	\$30,321	\$5,514
Total State Revenue	2,575	407	3,235	524	6,916	724
Federal Subvention	81	68	102	92	323	127
State Taxes	2,105	310	2,718	387	5,150	541
State General Property Tax	960	—	632	—	1,099	—
Miscellaneous State Revenues	390	16	415	32	1,443	42
Total Local Revenue	9,925	2,349	13,002	3,321	23,641	5,025
State Subvention	163	163	193	193	235	235
Local Taxes	7,345	2,106	9,622	3,066	17,484	4,632
Local Property Tax	6,149	1,972	8,841	2,880	16,076	4,320
Miscellaneous Local Revenues	2,418	81	3,188	63	5,921	158
Total State and Local Expenditures	11,339	2,819	17,985	3,790	32,105	6,239
Total State Expenditures	2,076	400	3,175	520	8,700	775
Total Local Expenditures	9,425	2,581	15,002	3,463	23,641	5,699
Total Outstanding Bonded Debt	25,751	2,380	32,691	3,156	37,300	5,500
State Outstanding Bonded Debt	4,051	—	6,391	—	9,200	—
Local Outstanding Bonded Debt	21,700	2,380	26,300	3,156	28,100	5,500

¹ See above, p. 99, note 1, for state figures. For local, see above, p. 93, note 1. Tax levies from Reports of State Board of Tax Commission and Report of Special Committee on Taxation.

² Questionnaire returned by State Department of Education; Reports of State Department of Education; Reports of U. S. Commissioner of Education.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

SOUTH CAROLINA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$9,885	\$2,753	\$11,233	\$3,798	\$34,943	\$6,979
Total State Revenue	3,118	941	3,040	1,087	5,796	2,165
Federal Subvention	68	68	146	146	293	293
State Taxes	2,105	722	2,178	752	4,234	1,764
State General Property Tax	1,559	—	2,004	—	3,651	313
Miscellaneous State Revenues	945	141	716	179	1,268	94
Total Local Revenue	7,000	2,079	8,500	3,019	30,000	5,666
State Subvention	233 ³	267	307	307	853	853
Local Taxes	4,700	1,559	5,800	2,339	20,000	4,514
Local Property Tax	4,000	1,305	5,000	2,074	18,800	4,229
Miscellaneous Local Revenues	2,067	253	2,393	373	9,147	300
Total State and Local Expenditures	9,877	2,705	12,311	3,951	36,815	7,797
Total State Expenditures	2,310	948	3,118	1,006	6,667	2,145
Total Local Expenditures	7,800	2,024	9,500	3,253	31,000	6,504
Total Outstanding Bonded Debt	19,844	2,000	21,816	2,626	29,228	4,290
State Outstanding Bonded Debt	6,444	—	5,616	—	5,478	—
Local Outstanding Bonded Debt	13,400	2,000	16,200	2,626	23,750	4,290

¹ Reports of the State Comptroller General; Financial Statistics of States, 1916, 1921. See above, p. 93, note 1, for local tax levies from Reports of State Comptroller General and State Tax Commission.

² See above, p. 91, note 2.

³ See above, p. 91, note 4.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

SOUTH DAKOTA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$13,146	\$4,407	\$18,895	\$6,364	\$40,379	\$12,097
Total State Revenue . .	2,583	1,079	3,236	1,748	7,019	3,182
Federal Subvention . .	88	73	120	102	447	189
State Taxes	1,382	340	1,387	527	3,553	1,091
State General Property Tax	1,279	—	1,155	—	3,078	—
Miscellaneous State Revenues	1,113	40	1,729	50	3,020	89
Total Local Revenue . .	11,144	3,909	16,662	5,618	35,050	10,606
State Subvention . . .	581	581	1,003	1,003	1,690	1,690
Local Taxes	7,883	3,059	11,689	4,278	24,900	8,172
Local Property Tax . .	7,437	3,059	11,027	4,278	23,500	8,172
Miscellaneous Local Revenues	2,680	269	3,970	338	8,460	744
Total State and Local Expenditures	13,146	4,694	18,854	6,023	42,095	12,495
Total State Expenditures	2,583	1,215	3,195	1,800	8,735	3,426
Total Local Expenditures	11,144	4,060	16,662	5,225	35,050	10,760
Total Outstanding Bonded Debt	10,600	1,854	13,400	3,435	56,200	6,450
State Outstanding Bonded Debt	—	—	—	—	31,000	—
Local Outstanding Bonded Debt	10,600	1,854	13,400	3,435	25,200	6,450

¹ See above, p. 100, note 1, for state figures. County expenditures from Reports of State Auditor, remainder of local figures estimated from tax levies given in Reports of State Auditor and State Tax Commission, see above, p. 93, note 1.

² See above, p. 91, note 2.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

TENNESSEE

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)
Total State and Local Revenue	\$18,449	\$4,830	\$23,471	\$6,272	\$40,240	\$10,630
Total State Revenue . .	3,905	892	4,656	1,709	10,954	2,710
Federal Subvention . .	68	68	127	127	890	340
State Taxes	2,923	736	3,371	1,438	7,858	2,177
State General Property Tax	2,285	—	2,670	—	4,614	—
Miscellaneous State Revenues	914	63	1,158	119	2,206	156
Total Local Revenue . .	15,250	4,644	20,000	5,748	32,000	9,566
State Subvention . . .	706	706	1,184	1,184	2,714	1,646
Local Taxes	11,229	3,582	14,736	4,302	23,272	7,489
Local Property Tax . .	9,798	1,930	12,930	3,271	19,847	5,801
Miscellaneous Local Revenues	3,314	356	4,079	261	6,015	431
Total State and Local Expenditures	20,555	4,828	25,141	6,287	40,829	11,592
Total State Expenditures	3,420	932	5,513	1,702	8,543	2,632
Total Local Expenditures	17,842	4,603	20,812	5,769	35,000	10,606
Total Outstanding Bonded Debt	49,794	4,200	65,936	6,635	82,477	13,872
State Outstanding Bonded Debt	11,794	—	12,936	234	14,477	1,572
Local Outstanding Bonded Debt	38,000	4,200	53,000	6,400	68,000	12,300

¹ Reports of the State Comptroller; Financial Statistics of States, 1916, 1921. Figures for cities from Financial Statistics of Cities; school revenues and expenditures from Reports of Superintendent of Public Instruction. Other local figures for 1920 estimated on basis of 1920 tax levy given in Report of the State Tax Commissioner. Other figures for 1910 and 1915 estimated as in p. 89, note 1, above.

² See above, p. 100, note 2.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

TEXAS

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$34,469	\$12,512	\$47,577	\$19,673	\$92,090	\$37,142
Total State Revenue	11,625	7,178	15,923	9,759	40,463	21,272
Federal Subvention	68	68	169	169	1,080	535
State Taxes	7,855	4,637	13,248	6,836	32,446	16,951
State General Property Tax	4,910	54	9,874	—	22,994	9,863
Miscellaneous State Revenues	3,703	295	2,507	412	6,937	887
Total Local Revenue	29,094	11,584	38,429	16,689	65,000	28,243
State Subvention	6,251	6,251	6,775	6,775	13,373	12,373
Local Taxes	20,858	4,416	28,512	7,653	47,700	12,916
Local Property Tax	19,688	4,416	27,339	7,653	46,400	12,916
Miscellaneous Local Revenues	1,985	917	3,142	2,260	3,927	2,954
Total State and Local Expenditures	37,513	14,678	54,343	21,049	90,547	39,224
Total State Expenditures	11,245	7,153	16,991	8,451	35,920	20,937
Total Local Expenditures	32,519	13,776	44,127	19,373	68,000	30,660
Total Outstanding Bonded Debt	48,978	8,489	87,037	26,300	96,674	37,500
State Outstanding Bonded Debt	3,978	—	3,976	—	4,674	—
Local Outstanding Bonded Debt	45,000	8,489	83,061	26,300	92,000	37,500

¹ See above, p. 97, note 1.² See above, p. 91, note 2.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

UTAH

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)	ALL PURPOSES ¹ (THOU-SANDS)	EDUCATION ² (THOU-SANDS)
Total State and Local Revenue	\$7,742	\$3,162	\$10,779	\$4,586	\$24,275	\$7,798
Total State Revenue	1,500	1,045	2,142	1,399	5,584	3,400
Federal Subvention	84	84	126	126	226	179
State Taxes	973	797	1,400	973	4,331	2,844
State General Property Tax	819	797	1,172	973	3,442	2,844
Miscellaneous State Revenues	443	38	616	46	1,027	100
Total Local Revenue	6,850	2,724	9,542	4,092	23,698	6,414
State Subvention	608	608	905	905	5,008	2,015
Local Taxes	5,340	1,925	7,431	2,705	16,033	4,283
Local Property Tax	4,912	1,925	6,950	2,705	14,944	4,283
Miscellaneous Local Revenues	902	191	1,206	482	2,657	116
Total State and Local Expenditures	9,705	3,615	13,137	4,829	27,913	9,553
Total State Expenditures	2,751	1,045	3,671	1,387	9,223	3,363
Total Local Expenditures	7,562	3,178	10,371	4,347	23,698	8,205
Total Outstanding Bonded Debt	12,500	2,281	17,060	4,150	23,556	9,297
State Outstanding Bonded Debt	900	—	2,860	—	8,410	—
Local Outstanding Bonded Debt	11,600	2,281	14,200	4,150	15,146	9,297

¹ See above, p. 99, note 1, for state finances. Financial Statistics of Cities, for cities having a population of over 30,000. Other local 1910 figures estimated as in p. 89, note 1, above; other local figures for 1915 and 1920 as in p. 93, note 1, above. In addition, for 1920, Address of the Governor to the Taxing Officials, November 14, 1920; Report of State Board of Equalization and Assessment.

² See above, p. 100, note 2.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

VERMONT

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenues	\$5,287	\$1,814	\$7,216	\$2,519	\$14,260	\$3,614
Total State Revenue . .	1,714	564	2,505	747	4,746	1,302
Federal Subvention . . .	76	68	110	103	227	144
State Taxes	1,488	319	2,198	460	3,927	663
State General Property Tax	266	163	314	193	1,470	270
Miscellaneous State Revenues	150	127	198	122	592	393
Total Local Revenue . .	4,000	1,546	5,400	2,208	10,915	2,810
State Subvention	427	296	689	436	1,400	498
Local Taxes	3,005	1,192	3,810	1,602	7,515	2,241
Local Property Tax . . .	2,930	1,192	3,730	1,602	7,430	2,241
Miscellaneous Local Revenues	568	58	901	170	2,000	71
Total State and Local Expenditures	5,152	1,852	7,436	2,505	13,690	3,617
Total State Expenditures	1,579	573	2,725	641	4,327	1,231
Total Local Expenditures	4,000	1,575	5,400	2,301	10,764	2,885
Total Outstanding						
Bonded Debt	4,300	854	5,060	968	7,732	1,682
State Outstanding						
Bonded Debt	—	—	160	—	2,232	582
Local Outstanding						
Bonded Debt	4,300	854	4,900	968	5,500	1,100

¹ Reports of the State Auditor, State Treasurer, and State Commissioner of Taxes; Financial Statistics of States, 1915. Revenues and expenditures of counties and tax collections of other districts from Reports of State Commissioner of Taxes. School revenues from Reports of State Department of Education. Other local revenues and expenditures estimated from tax levies as in p. 93, note 1, above.

² See above, p. 89, note 2.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

VIRGINIA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$17,214	\$5,070	\$24,676	\$8,486	\$46,402	\$14,049
Total State Revenue	6,312	2,423	9,358	3,755	19,083	5,687
Federal Subvention	68	68	232	232	802	322
State Taxes	4,542	2,014	6,941	2,809	15,097	4,292
State General Property Tax	2,311	1,040	3,234	1,352	7,578	2,492
Miscellaneous State Revenues	1,702	201	2,185	512	3,184	795
Total Local Revenue	12,685	4,231	17,811	6,881	31,908	11,661
State Subvention	1,783	1,584	2,493	2,150	4,589	3,299
Local Taxes	8,580	2,260	12,957	4,067	18,849	7,234
Local Property Tax	7,385	2,255	10,602	4,062	15,319	5,701
Miscellaneous Local Revenues	2,322	387	2,360	664	8,500	1,127
Total State and Local Expenditures	16,809	5,012	25,375	8,350	41,816	15,275
Total State Expenditures	6,500	2,408	8,835	3,844	17,311	5,980
Total Local Expenditures	12,092	4,188	19,033	6,656	29,094	12,594
Total Outstanding Bonded Debt	58,876	2,662	67,180	5,521	71,300	6,120
State Outstanding Bonded Debt	22,776	1,389	24,780	1,823	22,500	372
Local Outstanding Bonded Debt	36,100	1,273	42,400	3,697	48,800	5,748

¹ See above, p. 100, note 1, for state figures. Local figures from reports of State Auditor, 1910, 1915, 1919; Financial Statistics of Cities, 1910, 1915, and 1920; Reports of Superintendent of Public Instruction, 1910, 1915, 1920; Virginia State Budgets, 1920-1922.

² See above, p. 100, note 2.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

WASHINGTON

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$45,376	\$9,769	\$54,662	\$14,250	\$89,200	\$25,103
Total State Revenue	6,903	3,580	11,649	4,279	18,637	7,788
Federal Subvention	121	80	162	119	1,835	239
State Taxes	5,734	2,720	9,479	3,056	13,390	5,628
State General Property Tax	5,334	2,700	8,309	3,018	9,013	5,574
Miscellaneous State Revenues	1,049	42	2,008	160	3,411	661
Total Local Revenue	41,285	8,815	47,357	12,814	77,772	20,962
State Subvention	2,813	2,626	4,344	2,843	7,208	3,647
Local Taxes	25,425	6,066	31,293	9,752	50,106	16,753
Local Property Tax	23,964	5,980	30,179	9,635	49,522	16,605
Miscellaneous Local Revenues	13,047	124	11,720	219	20,458	562
Total State and Local Expenditures	54,014	11,404	54,858	14,853	95,466	24,486
Total State Expenditures	6,909	3,537	10,838	4,228	18,675	7,097
Total Local Expenditures	49,917	10,493	48,364	13,468	84,000	21,036
Total Outstanding Bonded Debt	76,206	10,534	107,296	16,054	150,176	18,730
State Outstanding Bonded Debt	206	206	296	206	176	—
Local Outstanding Bonded Debt	76,000	10,328	107,000	15,848	150,000	18,730

¹ Reports of the State Treasurer and State Tax Commission; Financial Statistics of States, 1916, 1921. For local figures see above, p. 93, note 1.

² Questionnaire returned by State Superintendent of Public Instruction; Reports of State Superintendent of Public Instruction, U. S. Commissioner of Education, and State Treasurer.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

WEST VIRGINIA

	1910		1915		1920	
	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)	ALL PURPOSES ¹ (THOU- SANDS)	EDUCATION ² (THOU- SANDS)
Total State and Local Revenue	\$12,688	\$4,497	\$16,495	\$6,571	\$38,925	\$8,989
Total State Revenue . .	2,580	804	3,289	1,437	6,430	2,123
Federal Subvention . .	68	68	114	114	818	233
State Taxes	2,018	509	2,450	1,092	4,983	1,573
State General Property Tax	411	3	1,120	2	534	—
Miscellaneous State Revenues	494	155	724	175	630	251
Total Local Revenue . .	10,752	4,336	13,905	5,834	34,500	7,795
State Subvention . . .	644	644	699	699	2,005	929
Local Taxes	8,301	3,519	11,304	4,992	28,113	6,671
Local Property Tax . .	7,611	3,519	10,459	4,992	26,679	6,671
Miscellaneous Local Revenues	1,807	173	1,902	143	4,382	194
Total State and Local Expenditures	12,605	4,702	17,411	7,617	40,304	12,808
Total State Expenditures	2,410	1,101	3,687	1,405	6,809	2,354
Total Local Expenditures	10,839	4,246	14,423	6,911	35,500	11,383
Total Outstanding Bonded Debt . . .	7,800	2,050	14,000	3,799	51,354	4,150
State Outstanding Bonded Debt . . .	—	—	—	—	13,000	—
Local Outstanding Bonded Debt . . .	7,800	2,050	14,000	3,799	38,354	4,150

¹ Reports of State Tax Commissioner, State Treasurer, and State Auditor, and Financial Statistics of Cities, 1915. For local figures see above, p. 93, note 1. Tax levies from Reports of State Tax Commissioner.

² Letter and Reports of State Department of Education; Report of U. S. Commissioner of Education; Report of State Auditor.

(Table I continued on following page.)

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

WISCONSIN

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$41,466	\$13,532	\$63,810	\$19,614	\$102,384	\$32,966
Total State Revenue	9,360	5,470	15,880	8,013	25,062	10,718
Federal Subvention	99	68	131	102	649	284
State Taxes	8,448	4,311	12,203	6,136	19,581	8,340
State General Property Tax	3,838	2,705	4,431	4,115	7,126	5,226
Miscellaneous State Revenues	813	772	3,547	1,440	4,832	1,713
Total Local Revenue	34,813	10,254	53,334	14,654	84,978	26,255
State Subvention	2,708	2,192	5,404	3,054	7,656	4,007
Local Taxes	28,271	7,629	42,206	10,975	70,121	21,187
Local Property Tax	26,080	7,489	38,935	10,760	63,073	20,917
Miscellaneous Local Revenues	3,834	433	5,724	625	7,200	1,062
Total State and Local Expenditures	41,358	13,892	63,820	21,406	101,913	31,904
Total State Expenditures	9,253	4,687	15,891	7,523	23,800	9,814
Total Local Expenditures	34,813	11,397	53,334	16,937	85,770	26,097
Total Outstanding Bonded Debt	35,151	4,600	43,151	7,100	59,451	11,000
State Outstanding Bonded Debt	2,151	—	2,151	—	1,851	—
Local Outstanding Bonded Debt	33,000	4,600	41,000	7,100	57,600	11,000

¹ Report of State Treasurer and State Tax Commissioner; Financial Statistics of States, 1915. For 1910 and 1920 also questionnaire returned by State Tax Commissioner. For local figures 1910 and 1915 see above, p. 93, note 1. Property tax levies from Reports of State Tax Commissioner for 1920 bulletins and reports of State Tax Commission. For 1910 and 1920 local figures, questionnaire returned by State Tax Commissioner.

TABLE I (Continued)

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS IN THE UNITED STATES. 1910, 1915, 1920

WYOMING

	1910		1915		1920	
	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)	ALL PURPOSES ¹ (THOUSANDS)	EDUCATION ² (THOUSANDS)
Total State and Local Revenue	\$3,033	\$918	\$4,693	\$1,501	\$10,728	\$3,277
Total State Revenue	888	314	1,245	481	3,520	934
Federal Subvention	88	85	118	118	513	147
State Taxes	496	64	655	98	1,803	230
State General Property Tax	463	58	568	83	1,173	191
Miscellaneous State Revenues	303	9	472	12	1,205	33
Total Local Revenue	2,300	759	3,700	1,272	7,700	2,835
State Subvention	155	155	252	252	492	492
Local Taxes	1,725	596	2,760	1,002	5,688	2,305
Local Property Tax	1,500	548	2,400	946	5,000	2,240
Miscellaneous Local Revenues	420	8	688	18	1,520	39
Total State and Local Expenditures	3,071	959	4,883	1,571	11,976	3,716
Total State Expenditures	926	302	1,435	470	4,767	896
Total Local Expenditures	2,300	812	3,700	1,353	7,700	3,311
Total Outstanding Bonded Debt	3,814	511	4,662	600	7,335	700
State Outstanding Bonded Debt	140	5	108	—	1,935	—
Local Outstanding Bonded Debt	3,674	506	4,554	600	5,400	700

¹ Questionnaire returned by State Board of Equalization; Reports of State Auditor: Financial Statistics of States, 1915. Local figures estimated from tax levies as in p. 93, note 1, above.

² See above, p. 91, note 2.

APPENDIX C

TABLE II

STATE AND LOCAL EXPENDITURES FOR HIGHWAYS AND MISCELLANEOUS¹ PURPOSES. 1910, 1915, 1920

(In Thousands)

HIGHWAYS

STATE	STATE AND LOCAL			STATE			LOCAL		
	1910	1915	1920	1910	1915	1920	1910	1915	1920
Alabama	\$3,100	\$3,423	\$2,976	—	\$135	\$376	\$3,100	\$3,400	\$2,600
Arizona	475	1,037	4,816	\$125	461	1,375	350	575	3,441
Arkansas	1,616	2,616	12,036	—	25	636	1,616	2,778	12,000
California	17,322	33,683	37,955	75	7,237	11,821	17,247	27,150	28,620
Colorado	4,019	5,355	9,500	87	398	3,520	4,019	5,020	6,500
Connecticut	3,487	6,384	13,496	1,201	2,231	5,372	3,306	5,140	10,705
Delaware	645	920	2,680	27	31	2,210	645	919	500
District of Columbia	1,191	1,108	2,674	600	550	1,300	1,191	1,108	2,674
Florida	2,000	2,851	8,348	—	1	1,567	2,000	2,850	7,000
Georgia	5,450	6,800	10,295	—	110	1,795	5,400	6,800	8,500
Idaho	1,063	1,793	4,212	33	396	2,712	1,054	1,439	2,500
Illinois	19,140	28,171	62,409	86	851	7,791	19,054	28,032	55,000
Indiana	10,518	14,439	20,260	—	590	2,760	10,518	14,387	18,750
Iowa	7,771	13,752	21,540	—	1,797	3,509	7,771	13,557	19,625
Kansas	6,000	9,000	12,108	—	—	108	6,000	9,000	12,000
Kentucky	3,849	4,477	5,600	—	25	1,649	3,849	4,477	5,600
Louisiana	3,268	3,776	6,200	—	392	1,000	3,268	3,618	5,600
Maine	2,866	3,880	8,510	309	1,363	3,694	2,659	2,959	5,500
Maryland	4,360	9,865	13,634	1,230	4,970	4,008	3,307	5,592	10,477
Massachusetts	12,875	22,961	31,268	1,466	5,926	11,410	19,116	25,342	—
Michigan	7,411	14,462	28,509	142	992	6,509	7,400	14,275	25,000
Minnesota	7,517	11,200	34,565	900	1,596	2,714	7,462	10,967	25,487
Mississippi	3,781	5,500	4,046	—	—	46	3,781	5,500	4,000
Missouri	10,125	13,867	19,332	16	402	1,576	10,124	13,816	18,000
Montana	1,746	2,482	5,082	—	21	2,082	1,746	2,461	3,000
Nebraska	3,856	4,164	9,192	—	91	3,192	3,856	4,073	6,000
Nevada	326	490	2,599	—	—	1,720	326	490	878
New Hampshire	2,050	2,546	4,880	80	487	1,450	2,000	2,300	3,972
New Jersey	10,802	15,098	21,458	643	1,204	7,633	10,290	14,850	19,878
New Mexico	500	952	3,250	71	185	2,197	429	767	1,303
New York	67,412	84,460	106,040	4,009	19,152	19,329	64,995	67,186	88,922
North Carolina	1,315	2,452	10,293	—	6	1,916	1,315	2,445	8,377
North Dakota	2,500	3,500	7,306	—	—	306	2,500	3,500	7,000
Ohio	6,829	11,612	32,752	498	1,869	5,555	6,331	9,743	27,196
Oklahoma	2,276	1,960	10,026	—	—	2,570	2,276	1,960	10,000
Oregon	3,830	6,153	21,656	150	240	14,326	3,660	5,974	8,330
Pennsylvania	21,273	44,960	78,765	1,367	6,437	31,492	21,105	39,198	52,000
Rhode Island	1,761	4,875	5,745	140	305	1,685	1,621	4,571	4,060
South Carolina	1,600	2,000	2,659	—	—	159	1,600	2,000	2,500
South Dakota	735	1,522	6,828	—	—	1,086	735	1,522	5,742
Tennessee	3,165	4,167	8,628	—	1	953	3,165	4,167	8,275
Texas	9,780	12,486	17,137	—	—	2,137	9,780	12,486	16,000
Utah	976	1,326	8,271	100	138	3,634	876	1,188	7,629
Vermont	995	1,519	2,813	215	520	1,113	880	1,188	2,585
Virginia	2,902	4,840	10,412	240	570	4,202	2,860	4,614	7,500
Washington	15,016	13,837	22,042	753	2,838	7,604	14,450	12,500	18,000
West Virginia	2,576	3,893	6,283	8	2	1,259	2,568	3,891	6,100
Wisconsin	7,078	11,823	30,139	1	1,355	5,034	7,067	11,734	27,048
Wyoming	375	631	3,812	—	31	2,562	375	600	1,250

¹ All expenditures for purposes other than education and highways.

TABLE II (Continued)

STATE AND LOCAL EXPENDITURES FOR HIGHWAYS AND MISCELLANEOUS¹ PURPOSES. 1910, 1915, 1920

(In Thousands)

MISCELLANEOUS¹

STATE	STATE AND LOCAL			STATE			LOCAL		
	1910	1915	1920	1910	1915	1920	1910	1915	1920
Alabama	\$7,487	\$7,687	\$14,828	\$3,070	\$3,780	\$6,753	\$4,417	\$3,907	\$8,075
Arizona	3,098	3,718	5,113	892	1,230	2,394	2,206	2,488	2,719
Arkansas	6,063	9,753	20,851	1,884	2,351	5,252	4,179	7,155	15,599
California	52,096	107,273	117,284	8,511	17,517	24,277	44,771	91,982	94,582
Colorado	13,222	16,803	21,179	1,800	2,631	4,820	11,608	14,651	16,691
Connecticut	12,540	17,034	31,286	4,308	5,190	10,969	8,422	11,906	20,470
Delaware	2,156	2,688	5,027	315	272	1,368	1,842	2,377	3,658
District of Columbia	7,930	8,368	11,181	3,073	3,694	6,809	7,930	8,368	11,181
Florida	6,531	9,842	13,183	2,145	3,089	5,686	4,386	6,753	7,497
Georgia	10,704	14,429	17,506	2,572	3,090	4,562	8,182	11,340	12,944
Idaho	2,150	2,333	15,005	768	1,131	2,859	1,317	1,080	13,146
Illinois	78,518	110,172	122,739	9,190	15,673	16,961	69,328	94,499	105,779
Indiana	28,653	35,352	48,399	4,055	5,147	6,337	24,598	30,205	42,061
Iowa	15,102	23,693	28,560	2,481	3,602	6,581	11,845	18,874	21,979
Kansas	11,283	17,062	41,106	1,765	2,310	4,696	9,518	14,752	36,410
Kentucky	14,540	17,334	31,735	2,724	4,715	6,243	11,816	12,619	25,461
Louisiana	13,377	16,232	39,159	3,215	4,409	7,098	10,162	11,823	32,061
Maine	8,054	9,475	13,422	1,665	3,069	3,020	6,479	6,472	10,402
Maryland	16,346	22,480	32,461	2,984	4,161	4,910	14,507	19,245	27,552
Massachusetts	63,317	90,075	127,330	17,373	19,356	39,264	46,506	70,980	89,484
Michigan	25,568	41,282	113,029	5,446	6,611	19,967	20,329	34,784	92,995
Minnesota	21,129	44,026	69,050	3,975	10,165	24,925	15,416	34,018	53,510
Mississippi	7,978	11,119	26,354	1,617	1,919	3,630	6,227	9,127	22,661
Missouri	33,556	40,082	74,032	3,855	5,621	12,544	29,977	34,861	61,952
Montana	7,615	8,432	19,411	1,613	2,381	2,615	6,003	6,050	16,796
Nebraska	5,583	12,910	53,840	1,988	1,963	3,807	3,595	10,947	50,032
Nevada	1,415	2,288	3,665	556	795	934	865	1,489	2,835
New Hampshire	3,907	5,669	7,707	1,108	1,375	3,463	2,813	4,247	4,322
New Jersey	42,458	60,884	54,657	4,388	6,501	9,983	38,290	54,383	44,674
New Mexico	2,547	2,743	4,264	395	945	1,627	2,152	1,798	2,637
New York	246,253	265,413	384,905	34,749	49,890	60,919	211,017	215,025	323,380
North Carolina	6,970	14,099	21,054	2,215	2,783	5,883	4,767	11,348	15,171
North Dakota	5,021	6,704	13,678	1,588	2,014	3,250	3,450	4,691	10,918
Ohio	114,144	175,463	224,933	7,031	10,528	15,337	107,113	164,936	209,596
Oklahoma	8,205	11,027	23,597	2,131	3,596	5,354	2,074	7,431	15,699
Oregon	16,216	29,151	31,384	1,327	2,890	3,929	14,908	26,262	27,454
Pennsylvania	85,203	87,952	109,781	15,661	19,832	22,247	69,543	68,795	87,534
Rhode Island	6,759	9,319	20,120	1,536	2,351	6,239	5,223	6,969	13,882
South Carolina	5,573	6,359	26,359	1,362	2,112	4,364	4,176	4,247	21,996
South Dakota	7,717	11,309	22,772	1,368	1,395	4,223	6,349	9,915	18,548
Tennessee	12,562	14,687	20,609	2,487	3,809	4,957	10,075	176	16,119
Texas	13,055	20,807	34,187	4,092	8,540	12,846	8,963	12,268	21,340
Utah	5,114	6,982	10,090	1,606	2,146	2,226	3,508	4,836	7,864
Vermont	2,305	3,413	7,260	791	1,565	1,983	1,545	1,911	5,294
Virginia	8,896	12,184	16,129	3,852	4,422	7,129	5,044	7,763	9,000
Washington	27,594	26,168	48,939	2,619	3,773	3,975	24,975	22,396	44,964
West Virginia	5,327	5,901	21,213	1,301	2,280	3,196	4,025	6,621	18,017
Wisconsin	20,387	30,591	39,870	4,555	7,013	8,951	16,349	24,663	32,625
Wyoming	1,738	2,681	4,448	625	934	1,309	1,113	1,747	3,139

¹ All expenditures for purposes other than education and highways.

APPENDIX D

TABLE III

DISTRIBUTION OF STATE AND LOCAL EXPENDITURES FOR EDUCATION
ACCORDING TO FUNCTION. 1910, 1915, 1920

STATE ADMINISTRATION AND TOTAL

(In Thousands)

STATE	TOTAL EDUCATIONAL EXPENDITURES						EXPENDITURES FOR STATE ADMINISTRATION		
	For Capital Outlay			For Current ¹			1910	1915	1920
	1910	1915	1920	1910	1915	1920			
Alabama	\$223	\$511	\$1,212	\$3,332	\$5,104	\$9,475	\$20	\$23	\$37
Arizona	216	844	1,628	941	2,204	5,870	5	11	6
Arkansas	284	334	1,669	3,251	4,392	6,418	14	10	16
California	5,220	8,965	9,292	16,567	26,513	47,362	70	356	1,430
Colorado	1,000	609	2,670	5,448	7,054	12,286	7	16	31
Connecticut	799	2,414	2,529	4,785	7,205	14,036	50	136	225
Delaware	86	12	143	652	963	1,869	2	10	36
District of Columbia	689	652	293	1,791	2,554	4,382	—	—	—
Florida	423	1,175	1,062	1,614	2,596	6,411	4	20	23
Georgia	685	738	1,704	4,246	6,683	11,471	12	26	34
Idaho	485	722	1,905	2,442	3,738	7,807	8	14	22
Illinois	7,064	8,809	10,644	30,208	34,865	63,471	22	37	56
Indiana	2,390	3,385	7,113	13,711	18,623	43,174	22	42	189
Iowa	1,779	3,212	5,685	12,384	19,580	34,765	25	61	102
Kansas	1,956	1,927	4,034	9,160	13,099	22,314	68	236	336
Kentucky	991	712	1,354	5,055	7,351	9,181	3	64	85
Louisiana	688	582	2,220	3,795	5,043	9,732	15	27	100
Maine	502	612	461	3,186	4,308	7,816	11	17	16
Maryland	350	672	546	3,785	4,983	8,314	9	16	61
Massachusetts	4,690	5,150	3,083	21,765	23,806	37,315	53	79	128
Michigan	3,143	4,424	10,209	16,560	26,244	43,252	27	42	63
Minnesota	2,950	4,248	10,807	11,798	18,003	31,373	17	63	161
Mississippi	270	657	837	3,550	3,557	7,295	6	7	23
Missouri	2,562	3,869	5,844	11,786	17,641	24,866	15	22	54
Montana	821	1,313	2,191	2,298	5,038	11,234	10	15	19
Nebraska	1,073	1,468	2,735	6,674	9,883	18,068	11	25	30
Nevada	154	115	175	696	884	1,477	19	21	22
New Hampshire	146	264	194	1,671	2,248	4,514	8	17	56
New Jersey	4,828	5,806	5,467	13,456	21,593	38,870	31	90	118
New Mexico	177	309	605	847	1,566	4,150	12	18	27
New York	7,923	12,246	9,997	51,053	72,596	107,232	1,424	1,313	1,540
North Carolina	801	1,314	2,969	2,934	4,896	10,943	18	32	58
North Dakota	1,255	1,365	4,601	4,028	6,687	9,961	17	18	22
Ohio	4,908	9,976	12,640	23,655	32,547	59,009	20	41	80
Oklahoma	1,790	813	5,619	5,523	8,283	18,601	8	15	37
Oregon	1,992	1,916	2,297	3,704	5,412	9,772	15	32	62
Pennsylvania	9,568	13,207	8,129	35,804	52,399	84,734	32	194	212
Rhode Island	534	845	526	2,285	2,945	5,712	17	26	39
South Carolina	380	532	1,258	2,325	3,419	6,537	7	17	49
South Dakota	576	764	1,459	4,117	5,258	11,036	18	20	50
Tennessee	772	744	1,636	4,057	5,543	9,955	15	15	13
Texas	3,590	4,538	3,667	11,089	16,512	35,562	21	69	144
Utah	771	747	2,039	2,844	4,083	7,514	—	1	—
Vermont	164	96	24	1,688	2,410	3,570	8	15	32
Virginia	722	1,441	2,359	4,290	6,910	12,915	31	39	5
Washington	2,745	2,826	3,190	8,658	12,026	21,295	14	31	54
West Virginia	502	1,661	1,823	4,200	5,956	10,984	37	60	81
Wisconsin	2,287	3,145	4,648	11,605	18,261	27,256	24	72	184
Wyoming	193	220	590	765	1,352	3,125	6	15	21

¹ In this table expenditures for interest have been included with the current expenses because of the difficulties of segregating these in some instances.

TABLE III (Continued)

DISTRIBUTION OF STATE AND LOCAL EXPENDITURES FOR EDUCATION
ACCORDING TO FUNCTION. 1910, 1915, 1920

ELEMENTARY AND SECONDARY SCHOOL EXPENDITURE

(In Thousands)

STATE	TOTAL			CAPITAL OUTLAY			CURRENT		
	1910	1915	1920	1910	1915	1920	1910	1915	1920
Alabama	\$2,883	\$4,693	\$9,325	\$67	\$399	\$1,158	\$2,816	\$4,294	\$8,167
Arizona	944	2,437	6,339	184	599	1,503	760	1,837	4,837
Arkansas	3,187	4,455	7,401	233	334	1,652	2,954	4,121	5,749
California	18,211	31,711	48,626	4,537	8,406	8,867	13,674	23,305	39,759
Colorado	5,523	6,779	13,299	797	475	2,445	4,726	6,303	10,854
Connecticut	5,250	9,122	15,358	790	2,414	2,299	4,460	6,709	13,059
Delaware	605	632	1,642	81	12	128	524	620	1,513
District of Columbia	2,123	2,940	4,295	642	652	293	1,482	2,288	4,002
Florida	1,764	3,547	7,003	281	1,158	1,042	1,483	2,389	5,960
Georgia	4,418	6,486	11,771	615	738	1,599	3,802	5,749	10,172
Idaho	2,596	4,032	8,647	430	705	1,779	2,166	3,327	6,868
Illinois	35,027	40,126	69,095	6,434	8,063	10,308	28,593	32,063	58,786
Indiana	14,911	20,598	47,189	2,139	3,299	7,000	12,771	17,298	40,189
Iowa	13,116	19,833	37,040	1,622	2,999	4,944	11,495	16,835	32,097
Kansas	9,813	12,574	22,512	1,730	1,619	3,745	8,083	10,955	18,768
Kentucky	5,649	7,435	8,799	991	712	1,271	4,657	6,723	7,528
Louisiana	4,252	5,150	11,089	663	574	2,208	3,589	4,576	8,881
Maine	3,253	4,356	7,552	278	492	461	2,975	3,864	7,091
Maryland	3,833	5,270	8,005	310	642	546	3,523	4,628	7,458
Massachusetts	25,380	27,149	37,441	4,472	4,534	2,768	20,908	22,615	34,673
Michigan	17,288	25,962	47,005	2,675	3,557	9,853	14,613	22,405	37,151
Minnesota	12,805	19,015	36,154	2,400	3,494	10,073	10,405	15,521	26,081
Mississippi	2,982	3,151	6,339	163	495	571	2,818	2,656	5,769
Missouri	13,068	19,701	28,048	2,000	3,588	5,783	11,068	16,112	22,265
Montana	2,751	5,789	12,204	761	1,313	2,077	1,991	4,476	10,126
Nebraska	6,949	9,680	17,768	938	1,139	2,196	6,010	8,542	15,572
Nevada	621	741	1,235	115	107	175	506	634	1,060
New Hampshire	1,625	2,154	3,918	126	171	183	1,499	1,984	3,736
New Jersey	17,804	26,595	42,571	4,805	5,709	4,811	12,999	20,886	37,760
New Mexico	830	1,550	1,007	146	301	560	683	1,249	3,447
New York	57,060	80,549	111,317	7,811	11,907	9,699	49,249	68,643	101,618
North Carolina	3,090	5,450	12,214	436	1,234	2,646	2,655	4,215	9,569
North Dakota	4,550	7,309	12,651	1,003	1,340	4,500	3,547	5,969	8,152
Ohio	26,068	39,057	66,497	3,893	8,983	12,459	22,175	30,075	54,038
Oklahoma	6,739	8,299	21,301	1,685	636	4,682	5,054	7,663	16,620
Oregon	5,132	6,464	9,716	1,782	1,866	1,837	3,350	4,599	7,879
Pennsylvania	43,461	63,017	90,466	9,193	12,950	8,100	34,269	50,067	80,566
Rhode Island	2,614	3,522	5,782	526	840	413	2,088	2,682	5,368
South Carolina	2,023	3,253	6,503	262	517	1,027	1,762	2,735	5,475
South Dakota	4,060	5,225	10,760	536	674	1,325	3,524	4,550	9,435
Tennessee	4,603	5,789	10,606	715	744	1,636	3,888	5,025	8,970
Texas	13,776	19,373	34,128	3,518	4,469	3,224	10,258	14,905	30,904
Utah	3,178	4,347	8,205	745	746	1,989	2,433	3,601	6,216
Vermont	1,575	2,249	2,890	151	96	24	1,424	2,153	2,866
Virginia	4,184	6,651	12,594	683	1,108	2,161	3,501	5,544	10,433
Washington	10,493	13,468	21,036	2,584	2,655	2,649	7,908	10,813	18,387
West Virginia	4,246	6,911	11,383	461	1,574	1,533	3,785	5,337	9,849
Wisconsin	11,289	16,778	26,166	1,774	2,669	4,160	9,515	14,109	22,005
Wyoming	812	1,353	3,311	167	220	590	645	1,133	2,721

(Table III continued on following page.)

TABLE III (Continued)

DISTRIBUTION OF STATE AND LOCAL EXPENDITURES FOR EDUCATION ACCORDING TO FUNCTION. 1910, 1915, 1920

NORMAL AND COLLEGE EXPENDITURE

(In Thousands)

STATE	TOTAL			CAPITAL OUTLAY			CURRENT		
	1910	1915	1920	1910	1915	1920	1910	1915	1920
Alabama	\$652	\$899	\$1,325	\$156	\$112	\$ 54	\$496	\$787	\$1,271
Arizona	207	601	1,152	32	245	125	176	356	1,027
Arkansas	333	261	670	51	—	17	283	261	653
California	3,506	3,411	6,598	683	559	425	2,823	2,852	6,173
Colorado	918	869	1,626	203	134	225	715	735	1,401
Connecticut	284	360	981	9	—	230	275	360	752
Delaware	131	333	335	5	—	15	126	333	320
District of Columbia	355	266	380	47	—	—	309	266	380
Florida	269	204	448	142	17	20	127	187	428
Georgia	502	908	1,370	70	—	105	432	908	1,265
Idaho	323	414	1,043	55	17	126	268	397	917
Illinois	2,224	3,511	4,965	630	746	336	1,593	2,765	4,629
Indiana	1,169	1,368	2,910	251	86	113	918	1,283	2,796
Iowa	1,021	2,897	3,306	157	213	741	864	2,684	2,566
Kansas	1,235	2,216	3,499	226	308	289	1,009	1,908	3,210
Kentucky	395	564	1,651	—	—	83	395	564	1,588
Louisiana	216	448	763	25	8	12	191	440	751
Maine	424	547	709	1,224	170	—	200	427	709
Maryland	293	369	795	40	30	—	253	339	795
Massachusetts	1,022	1,729	2,830	218	616	316	804	1,112	2,514
Michigan	2,388	4,663	6,394	468	867	356	1,920	3,797	6,038
Minnesota	1,926	3,172	5,865	550	754	734	1,376	2,419	5,131
Mississippi	833	1,056	1,768	107	162	266	726	894	1,503
Missouri	1,265	1,789	2,608	562	281	61	703	1,507	2,547
Montana	357	547	1,203	60	—	114	297	547	1,089
Nebraska	788	1,644	3,004	135	329	539	653	1,316	2,466
Nevada	210	236	395	39	8	—	171	229	395
New Hampshire	184	340	733	20	93	11	164	247	722
New Jersey	449	714	1,648	23	97	656	426	617	992
New Mexico	182	307	721	31	8	45	152	299	676
New York	1,492	2,979	4,372	112	339	298	1,380	2,640	4,074
North Carolina	626	728	1,639	365	80	323	261	649	1,316
North Dakota	715	725	1,888	252	25	101	464	700	1,787
Ohio	2,474	3,424	5,072	1,015	993	181	1,460	2,431	4,891
Oklahoma	566	781	2,881	105	177	937	461	605	1,944
Oregon	549	831	2,291	210	50	460	339	781	1,831
Pennsylvania	1,878	2,394	3,985	375	257	29	1,503	2,138	3,956
Rhode Island	187	242	418	8	5	113	180	237	305
South Carolina	674	682	1,244	118	15	231	556	667	1,013
South Dakota	615	778	1,685	40	90	134	575	688	1,551
Tennessee	211	503	972	57	—	—	154	503	972
Texas	381	1,607	4,952	72	69	438	810	1,538	4,514
Utah	437	482	1,347	26	1	50	411	481	1,298
Vermont	269	242	696	13	—	—	256	242	672
Virginia	797	1,659	2,675	39	333	198	758	1,327	2,477
Washington	898	1,353	3,396	161	171	541	736	1,182	2,854
West Virginia	419	646	1,344	41	87	290	378	559	1,054
Wisconsin	2,579	4,556	5,555	513	476	488	2,066	4,080	5,067
Wyoming	140	204	383	26	—	—	114	204	383

APPENDIX E

TABLE IV
VALUE OF SCHOOL PROPERTY. 1910, 1915, 1920

BUILDINGS, GROUNDS, AND EQUIPMENT
(In Thousands)

STATE	TOTAL			ELEMENTARY AND SECONDARY SCHOOLS			NORMAL AND COLLEGE		
	1910	1915	1920	1910	1915	1920	1910	1915	1920
Alabama	\$8,581	\$12,413	\$14,615	\$6,264	\$9,817	\$9,918	\$2,318	\$2,596	\$4,697
Arizona	2,446	4,647	8,337	1,589	3,195	6,000	757	1,452	2,337
Arkansas	7,802	13,379	18,175	6,939	12,661	17,006	863	718	1,169
California	54,369	93,528	129,005	45,322	79,438	110,997	9,047	14,090	18,007
Colorado	16,641	20,589	28,222	12,872	16,159	24,646	3,769	4,430	3,576
Connecticut	21,335	25,070	43,756	20,087	23,833	40,882	1,249	1,237	2,873
Delaware	1,911	2,428	3,665	1,575	1,650	2,000	336	778	1,665
District of Columbia	8,464	12,125	12,600	6,161	9,620	9,900	2,303	2,504	2,700
Florida	3,488	8,025	15,364	2,791	6,359	13,548	697	1,666	1,817
Georgia	13,172	19,319	31,648	10,575	15,522	24,642	2,597	3,797	7,005
Idaho	5,616	10,720	16,548	4,646	9,463	14,826	970	1,257	1,722
Illinois	95,453	134,257	184,571	88,820	126,663	171,518	6,634	7,594	13,053
Indiana	41,680	55,477	75,550	38,662	51,132	69,350	3,018	4,345	6,200
Iowa	35,423	46,316	79,280	29,366	38,977	67,007	6,057	7,339	12,273
Kansas	23,896	32,855	49,436	20,892	27,928	46,225	3,005	4,927	3,210
Kentucky	12,141	19,849	33,747	10,424	17,874	30,385	1,717	1,975	3,361
Louisiana	8,976	12,917	24,250	7,815	11,490	22,498	1,161	1,427	1,752
Maine	8,395	11,574	17,042	7,309	10,021	15,177	1,086	1,553	1,865
Maryland	5,839	12,201	22,115	5,000	11,111	20,000	839	1,090	2,115
Massachusetts	76,497	97,191	108,141	72,685	92,545	101,639	3,812	4,646	6,502
Michigan	44,702	58,116	114,943	37,197	48,433	102,627	7,505	9,683	12,316
Minnesota	35,892	62,128	106,036	28,597	50,000	84,536	7,295	12,128	21,500
Mississippi	6,181	8,670	13,115	3,096	6,184	9,000	3,086	2,486	4,115
Missouri	43,370	59,787	79,335	38,578	53,878	71,726	4,792	5,909	7,609
Montana	5,723	10,900	13,631	4,447	9,486	11,671	1,276	1,464	1,959
Nebraska	19,089	27,004	49,849	16,290	23,588	42,145	2,799	3,417	7,704
Nevada	1,447	2,463	3,190	750	1,674	2,358	697	789	832
New Hampshire	6,118	7,149	10,014	5,509	6,298	8,373	609	851	1,641
New Jersey	36,953	65,565	103,873	35,022	62,353	100,073	1,931	3,212	3,800
New Mexico	2,451	3,701	6,879	1,715	2,706	5,433	736	995	1,446
New York	199,631	248,941	323,019	189,596	236,572	299,419	10,035	12,369	23,600
North Carolina	8,470	13,761	27,960	5,863	10,434	24,058	2,607	3,326	3,903
North Dakota	10,230	15,022	28,970	8,353	12,115	25,219	1,877	2,907	3,751
Ohio	83,740	112,842	260,795	75,085	101,241	244,502	8,655	11,600	16,293
Oklahoma	15,268	21,338	38,648	13,310	19,813	32,544	1,958	1,525	6,104
Oregon	10,268	19,305	27,889	8,625	16,621	23,477	1,643	2,684	4,412
Pennsylvania	103,839	151,092	211,463	96,245	141,468	200,000	7,595	9,624	11,463
Rhode Island	9,093	10,675	14,282	7,973	9,395	12,439	1,119	1,280	1,843
South Carolina	6,396	16,920	39,639	3,250	13,072	33,251	3,146	3,847	6,387
South Dakota	10,883	12,529	21,393	8,935	10,147	17,492	1,949	2,382	3,901
Tennessee	5,281	16,022	24,982	4,481	13,830	21,979	799	2,191	3,003
Texas	25,371	47,107	83,312	23,247	41,879	72,825	2,123	5,227	10,487
Utah	4,275	12,428	18,811	3,008	10,813	16,256	1,268	1,615	2,555
Vermont	5,089	6,494	8,267	3,776	4,916	6,200	1,312	1,578	2,067
Virginia	12,676	19,932	30,304	8,555	15,207	23,400	4,121	4,725	6,904
Washington	22,915	37,288	50,098	19,069	32,246	43,707	3,846	5,042	6,391
West Virginia	11,219	15,970	30,443	9,332	13,938	25,640	1,888	2,031	4,804
Wisconsin	34,366	34,635	51,917	27,685	24,142	35,500	6,681	10,493	16,417
Wyoming	1,850	2,807	6,433	1,246	2,009	5,443	603	799	990

(Table IV continued on following page.)

TABLE IV (Continued)
 VALUE OF SCHOOL PROPERTY. 1910, 1915, 1920
 PERMANENT SCHOOL FUNDS
 (In Thousands)

STATE	ELEMENTARY AND SECONDARY SCHOOLS			NORMAL AND COLLEGE		
	1910	1915	1920	1910	1915	1920
Alabama	\$3,500	\$3,617	\$3,112	\$1,285	\$314	\$1,560
Arizona	—	630	360	11	11	11
Arkansas	1,135	1,135	1,135	—	130	130
California	6,701	8,142	9,215	4,463	5,592	7,254
Colorado	2,048	23,216	25,297	215	1,312	68
Connecticut	3,050	3,009	3,055	196	136	391
Delaware	944	944	548	83	86	395
District of Columbia	—	—	—	387	445	450
Florida	1,415	1,500	1,878	157	192	198
Georgia	—	—	—	386	386	386
Idaho	3,459	6,422	9,107	577	666	2,631
Illinois	19,142	25,933	26,549	647	757	649
Indiana	11,208	11,826	12,753	1,084	1,084	1,297
Iowa	4,789	4,811	4,818	1,060	1,181	995
Kansas	9,101	9,530	10,134	1,071	884	972
Kentucky	1,407	2,395	2,400	205	205	205
Louisiana	—	1,759	1,500	318	318	319
Maine	459	482	—	218	254	223
Maryland	279	215	253	89	—	32
Massachusetts	5,000	5,000	5,000	361	363	363
Michigan	—	—	—	—	—	—
Minnesota	21,003	25,500	30,920	1,449	1,605	1,978
Mississippi	1,129	1,154	1,037	1,151	940	1,322
Missouri	14,245	14,192	11,562	1,259	1,301	1,647
Montana	1,905	4,321	8,837	1,509	538	18
Nebraska	8,480	9,031	10,169	928	895	988
Nevada	2,114	3,347	2,713	145	306	161
New Hampshire	60	60	60	950	950	897
New Jersey	5,322	5,327	5,327	678	845	1,516
New Mexico	98	175	350	25	50	70
New York	9,109	9,233	9,354	—	—	—
North Carolina	456	650	907	231	274	262
North Dakota	15,791	12,970	9,082	2,600	2,969	4,556
Ohio	2,610	2,504	2,500	2,103	2,226	3,785
Oklahoma	5,000	8,965	12,661	6,280	1,200	3,670
Oregon	6,212	6,393	6,800	252	258	203
Pennsylvania	—	40	400	1,517	599	522
Rhode Island	238	248	257	50	50	50
South Carolina	59	61	64	96	154	154
South Dakota	7,314	11,136	18,000	90	432	2,461
Tennessee	—	—	—	407	405	425
Texas	70,838	72,365	73,893	2,224	2,209	2,784
Utah	58	187	400	—	143	120
Vermont	1,120	1,364	1,111	712	1,053	808
Virginia	2,330	2,945	4,500	1,898	2,728	3,285
Washington	7,460	10,974	15,524	517	5,738	7,409
West Virginia	1,000	1,000	1,000	117	115	115
Wisconsin	9,926	4,320	5,012	2,493	2,478	3,717
Wyoming	293	733	3,546	23	76	807

TABLE IV A

INCOME OF STATE PERMANENT SCHOOL FUNDS. 1910, 1915, 1920

(In Thousands)

STATE	1910	1915	1920
Alabama	\$253	\$273	\$259
Arizona	1	89	330
Arkansas	61	38	64
California	355	597	1,235
Colorado	148	604	813
Connecticut	120	124	141
Delaware	56	49	70
Florida	45	75	80
Georgia	28	31	29
Idaho	357	457	701
Illinois	89	96	89
Indiana	737	773	700
Iowa	263	265	275
Kansas	551	557	606
Kentucky	83	156	150
Louisiana	137	122	110
Maine	20	26	31
Maryland	6	4	7
Massachusetts	231	205	238
Michigan			
Minnesota	942	1,076	1,125
Mississippi	69	66	67
Missouri	241	264	282
Montana	241	695	1,101
Nebraska	625	848	1,235
Nevada	119	79	58
New Hampshire	7	7	2
New Jersey	239	295	304
New Mexico	62	353	793
New York	359	390	417
North Carolina	123	180	22
North Dakota	1,319	1,100	1,115
Ohio	310	438	1,364
Oklahoma	267	1,034	1,684
Oregon	355	412	433
Pennsylvania	31	54	51
Rhode Island	12	12	14
South Carolina	10	9	14
South Dakota	626	1,069	1,814
Tennessee	24	24	38
Texas	2,178	2,343	2,899
Utah	125	254	276
Vermont	51	61	102
Virginia	140	202	278
Washington	737	944	1,260
West Virginia	73	56	67
Wisconsin	319	335	382
Wyoming	156	253	524

APPENDIX F

TABLE V

SUMMARY OF SOURCES OF STATE REVENUES FOR EDUCATIONAL PURPOSES¹

STATE	TO PERMANENT FUND	TO CURRENT FUND		
		Property Tax (Rate per \$100 Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Ala.	Proceeds of sale of school lands.	30¢	\$1.50 poll tax. Appropriations from general revenues for specific purposes.	Escheats, certain licenses, and any surplus accumulating under pure food and drug act.
Ariz.	Proceeds of sale of school land; 5% of proceeds of U. S. land sold within state; gifts and escheats.	To yield \$25 per child in average daily attendance; \$2500 for blind of school age.		
Ark.	Proceeds of sale of school land; 10% of proceeds of state land; gifts, escheats, and estrays.	30¢ for elementary and secondary schools; 2¢ for vocational education and teacher training; 4.4¢ for university.	Poll tax \$1.	
Cal.	Proceeds of sale and rental of school lands and lands granted by Congress, 1841; 5% of sales of U. S. lands within the state; escheats.		Proceeds of collateral inheritance tax up to \$250,000. Appropriations from general revenue to equal, together with inheritance tax and income of permanent fund, \$30 per child in elementary and secondary schools. Amount equal to 3¢ rate <i>ad val.</i> in 1911, plus cumulative 7% increase, for university. Special additional appropriations.	

¹ Compiled from state laws and checked by state departments of education in December, 1921, and January, 1922. Mississippi is the only state not checking and returning the summary sent. Federal aid is not included here because, with the exception of the forest funds, it is granted to all states for the same purposes. Those states receiving aid from the national forest funds are Alabama, Arizona, Arkansas, California, Colorado, Florida, Georgia, Idaho, Maine, Michigan, Minnesota, Montana, Nebraska, Nevada, New Hampshire, New Mexico, North Carolina, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Virginia, Washington, West Virginia, Wyoming.

TABLE V (Continued)

SUMMARY OF SOURCES OF STATE REVENUES FOR EDUCATIONAL PURPOSES

STATE	TO PERMANENT FUND	TO CURRENT FUND		
		Property Tax (Rate per \$100 Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Colo.	Proceeds of sale of school lands.	Special levies for colleges amounting to 6¢.	Appropriations from general revenues for poor districts.	
Conn.	No sources of increase.		Appropriations from general revenues to equal, with income of permanent fund, \$2.25 per child; also 20% to 75% of teachers' salaries in poorer towns; special aid to districts expending 6 mills under certain conditions; and aid for various special purposes.	
Del.	No sources of increase.	25¢	All state corporation taxes including 2½ mill franchise tax on capital stock. Proceeds of net income tax of 1 to 3%.	
Fla.	Proceeds of sale of school lands; 25% of proceeds of sale of all public lands; donations, escheats, forfeitures.	10¢		
Ga.	No permanent fund.		\$4,500,000 in lieu of former special sources.	
Ida.	Proceeds of sale of school lands; escheats.			
Ill.	3% of proceeds of sales of public lands ($\frac{1}{8}$ part excepted).	10¢ for state university.	\$8,000,000 per year (1921-22).	

(Table V continued on following page.)

TABLE V (Continued)

SUMMARY OF SOURCES OF STATE REVENUES FOR EDUCATIONAL PURPOSES

STATE	TO PERMANENT FUND	TO CURRENT FUND		
		Property Tax (Rate per \$100 Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Ind.	Fines, forfeitures, escheats; surplus from state mss. fees.	7¢ for elementary and secondary schools; 5¢ for Indiana and Purdue universities and State Normal School; ½¢ for vocational education.	50¢ poll tax.	
Iowa	Proceeds of sale of school lands; lands granted by Congress, 1841, and 5% of sale of U. S. lands in state; escheats.		Appropriations from general revenues for special schools.	
Kan.	Proceeds of sale of school lands; 5% of sale of U. S. lands within state escheats.		Appropriations from general revenues to maintain schools in weak districts 7 months and for normal and industrial training.	Escheats, estrays, fines from breach of penal laws.
Ky.	Grants, gifts, and devises.	18¢ for elementary and secondary schools; 3¢ for University of Kentucky and normal schools.		Proportion of fines, forfeitures, and licenses that school levy bears to total property levy.
La.	Proceeds of sales of land granted by Congress, 10% of sales of U. S. lands in state; lands bequeathed for no other purpose; escheats.	25¢	\$1 poll tax; 2% of severance license taxes on timber, oil, etc.; ½ balance in general fund at end of fiscal year.	Residue from sale of unclaimed merchandise and freight in warehouses; proceeds of sale of "islands other than marsh land"; lake bottoms, internal improvements, swamp indemnity lands and certificates, fines, forfeits, donations, fees.

TABLE V (Continued)

SUMMARY OF SOURCES OF STATE REVENUES FOR EDUCATIONAL PURPOSES

STATE	TO PERMANENT FUND	TO CURRENT FUND		
		Property Tax (Rate per \$100 Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Me.	Proceeds of sale of school lands.	33 $\frac{1}{3}$ ¢	Half of tax on franchises of savings banks; half of sum assessed on deposits of banks and trust companies.	
Md.	No present source of increase.	Fixed by Legislature. (Current 15¢.)	Occasional appropriations for specific purposes.	
Mass.	Forfeitures.		Income tax (amount necessary to meet certain aids). Appropriations from general revenues for aid to weak districts, special classes, etc.	
Mich.	Proceeds of sale of lands granted by state; gifts; escheats; surplus of specific tax on public utilities.	3 $\frac{1}{2}$ ¢ for Univ. of Mich.; 2¢ for agric. college; other special rates for school of mines and normal schools.		
Minn.	Proceeds of sale of school and swamp lands.	10¢ for general school purposes; 2.3¢ for university.	Appropriations from general revenues for agricultural schools and other educational purposes.	Fines and penalties.
Miss.	No present source of increase (locally administered).		Poll tax; appropriations from general revenues for specific purposes.	
Mo.	Escheats, unclaimed dividends from estates, fines, penalties and forfeitures, gifts and devises.		Foreign insurance company tax.	
Mont.	Proceeds of sale of school lands, 5% of sale of U. S. lands in state, gifts, escheats, bequests, forfeitures, donations, and appropriations.	15¢ for universities and colleges. No specified rate for general school purposes.	One-third of tax on gasoline.	Money derived from U. S. from bonuses, royalties, and rentals on account of permits and leases.

(Table V continued on following page.)

TABLE V (Continued)

SUMMARY OF SOURCES OF STATE REVENUES FOR EDUCATIONAL PURPOSES

STATE	TO PERMANENT FUND	TO CURRENT FUND		
		Property Tax (Rate per \$100 Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Neb.	Proceeds of sale of school lands; saline lands, escheats, and 5% of sales of U. S. lands in state.	10¢ for universities.	Appropriations from general revenues for state university, normal schools, aid to weak districts, etc.	
Nev.	Proceeds of sale of school lands; fines, escheats, 2% of gross proceeds of toll roads and bridges; 40% of inheritance tax.	No specified rate for elementary and secondary schools. 8¢ for university.		Interest on deferred payments on school land contracts; 50% of annual balance in state library fund.
N. H.	No present sources of increase.		Appropriations from general revenues for state aid fund. Taxes on deposits and stock of non-residents in savings banks and similar corporations.	
N. J.	Sales and leases of riparian lands.	27.5¢ (also tax on main-stem railroad property at average tax rate in state).	\$100,000 from general revenues.	
N. M.	Sales and leases of school land and sales of U. S. lands.	5¢		Fines, escheats.
N. Y.	\$25,000 per year of income of U. S. deposit fund added to principal of elementary and secondary school fund.		Appropriations from general revenues for teachers' salaries, apparatus, special classes, etc.	
N. C.	Proceeds of land grants of U. S., sale of swamp land, grants, gifts, devises.		\$1,400,000 (property tax) annually.	
N. D.	Proceeds of sale of school lands; 5% of proceeds of sales of U. S. land within the state.		Appropriation from general revenues for aid to rural, consolidated, high, evening, and agricultural schools.	Net proceeds of fines, penalties and leases of school lands.

TABLE V (Continued)

SUMMARY OF SOURCES OF STATE REVENUES FOR EDUCATIONAL PURPOSES

STATE	TO PERMANENT FUND	TO CURRENT FUND		
		Property Tax (Rate per \$100 Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Ohio	Proceeds of sales of lands granted by Congress; grants, devises, and bequests.	26.5¢ for tuition; 1.5¢ for weak districts.		
Okla.	Proceeds of sales of school lands.		Half yield of inheritance tax; one-sixth of gross production tax on minerals; occasional appropriations from general revenues for building aid to weak districts.	
Ore.	Proceeds of sales of school lands; escheats and forfeitures; gifts, devises, and bequests for schools; money paid as exemption from military duty; proceeds of sales of tide lands and overflow lands; all lands selected by Congress for capitol building purposes; proceeds of sale of 500,000 acres of land granted by Congress, 1841; sale and leasing of gravel, rock, and sand in beds of navigable streams.	20¢ for elementary schools; 7¢ for agricultural college and university.		
Pa.	Receipts from forest reservations, water power rights, escheated estates.		Appropriations from general revenues to equal 2¢ per acre of auxiliary forest reserve, and other appropriations for special purposes.	.

(Table V continued on following page.)

TABLE V (Continued)

SUMMARY OF SOURCES OF STATE REVENUES FOR EDUCATIONAL PURPOSES

STATE	TO PERMANENT FUND	TO CURRENT FUND		
		Property Tax (Rate per \$100 Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
R. I.	State appropriations and duties imposed on auctioneers.		\$120,000 for teachers' salaries; \$130,000 for various other purposes.	
S. C.	Gifts and escheats.		About \$1,500,000 from general revenues for lengthening school term, for high schools, consolidated schools, public school buildings, vocational education, etc. Fertilizer tax to agricultural college.	
S. D.	Proceeds of sale of school lands; 5% of sales of U. S. lands within state, escheats, fines, and donations.		Appropriations from general revenues for various purposes.	
Tenn.	Escheats, forfeitures, gifts.	7½¢ for general purposes; 5¢ for University of Tenn.; 5¢ special tax; 3¢ elementary school tax.	Poll tax \$1; one-third of general revenues (including special sources).	
Tex.	Proceeds of sale of public lands; rents and royalties or gross output of mineral from school and other public lands.	35¢ for textbooks and teachers' salaries.	Poll tax \$1. One-fourth of revenue from occupation taxes. Appropriation from general revenues; amount determined biennially by legislature (last biennial appropriation \$3,000,000).	

TABLE V (Continued)

SUMMARY OF SOURCES OF STATE REVENUES FOR EDUCATIONAL PURPOSES

STATE	TO PERMANENT FUND	TO CURRENT FUND		
		Property Tax (Rate per \$100 Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Utah	Proceeds of sale of public lands granted by U. S., school lands, 5% of sale of U. S. land in state, escheats, forfeitures, proceeds of sale of timber, mineral, etc. from school lands.	45¢ for elementary and secondary schools 2¢ maximum for high schools. To yield \$25 per child together with land, interest, and rentals. 10¢ for university and agricultural college.		
Vt.	Forfeitures, gifts, bequests, and surplus in state treasury.		Peddlers, auctioneers, and circus licenses.	
Va.	Proceeds of sales of public lands, escheats, fines, forfeitures, donations, and such sums as assembly may appropriate.	14¢	Poll tax \$1. Appropriations from general revenues for specified purposes.	
Wash.	Proceeds of sales of school land; appropriations and donations of state and private individuals; escheats; 5% of sale of U. S. lands in state; proceeds of sale of timber, stone, and minerals on school lands.	To yield with other income \$20 per census child for schools; 23.49¢ for six separate levies for state educational institutions.		Fines, forfeitures, estrays.
W. Va.	Proceeds of sales of school lands; gifts, escheats, corporation taxes.		Poll tax \$1. \$1,000,000 from general state fund; state licenses other than motor vehicle.	Forfeitures, confiscations, fines.

(Table V continued on following page.)

TABLE V (Continued)

SUMMARY OF SOURCES OF STATE REVENUES FOR EDUCATIONAL PURPOSES

STATE	TO PERMANENT FUND	TO CURRENT FUND		
		Property Tax (Rate per \$100 Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Wis.	Proceeds of sales of school lands; 5% of proceeds of sale U. S. land in state; fines, forfeits, escheats, military exemption payments.	3½¢ for university.	Appropriations from general revenues to equal $\frac{1}{10}$ of one mill on property, derived \$200,000 from corporation taxes, and remainder from property tax. Other appropriations for specific purposes.	
Wyo.	Proceeds of sales of school lands; 5% of proceeds of sale of U. S. land in state; escheats, forfeits; proceeds of all land granted for educational purposes.	5¢ for university; enough for normal training depts. in high schools to raise \$1000 for each.		

APPENDIX G

TABLE VI

SUMMARY OF SOURCES OF COUNTY REVENUES FOR EDUCATIONAL PURPOSES ¹

STATE	SOURCE		
	Property Tax (Rate per \$100 of Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Ala.	Two levies with 10¢ and 30¢ maximum respectively.	Appropriations from general revenues.	
Ariz.	To yield with state money \$45 to \$80 per child in average daily attendance, plus \$1500 per room in rural schools.	\$2.50 poll tax.	
Cal.	To yield \$30 per pupil, or amount of state apportionment (whichever sum is larger). No maximum. 10¢ maximum for libraries optional.		
Colo.	To yield \$75 per month per teacher. 50¢ maximum. Increase limited to 5% per year.		Fines, penalties, escheats.
Fla.	Minimum 30¢. Maximum \$1.00.	\$1 poll tax.	Fines, penalties, escheats.
Ida.	To yield a minimum of \$15 per child school age.	50% of licenses.	Fines, forfeitures, estrays.
Ill.			Part of fines, forfeits, and penalties.
Ind.	1¢-10¢ optional for libraries.		Estrays.
Iowa	10¢ minimum; 30¢ maximum; 10¢ for county high school optional.		Fines, forfeitures, and proceeds of sale of lost goods and estrays.
Kan.	Specific levies, varying in different counties for high schools, high school tuition, and aid to weak districts.		Fines, forfeitures, estrays, and all money paid for exemption from military duty.
Ky.	In some counties 2¢ for dependent and delinquent schools. For rate in county district see school district.	\$1 maximum poll tax.	
La.	30¢ minimum. Also may levy (by majority vote) 80¢ special maintenance tax and 50¢ building tax.	Dog tax.	Income of sixteenth section funds.

¹ No county revenues for schools in Arkansas, Connecticut, Delaware, Georgia, Maine, Massachusetts, Michigan, New Hampshire, Pennsylvania, Rhode Island, Vermont, and West Virginia.

(Table VI continued on following page.)

TABLE VI (Continued)

SUMMARY OF SOURCES OF COUNTY REVENUES FOR EDUCATIONAL PURPOSES¹

STATE	SOURCE		
	Property Tax (Rate per \$100 of Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Md.	40¢ minimum. 5¢ for libraries optional.		
Minn.			Fines, sales of es-trays.
Miss.	50¢ maximum for elementary and secondary schools; 20¢ maximum for county agricultural high school.	\$1 poll tax; dog tax.	Income of sixteenth section fund.
Mo.		Tax on shows and circuses.	Proceeds of moneys, stocks, bonds and other property of county school fund; net proceeds of sales of estrays, penalties, and fines.
Mont.	60¢ for elementary and secondary schools; optional, 50¢ for county high schools; 30¢ for other high schools; 10¢ for county library. Special levy for free texts.		
Neb.		Licenses.	Fines.
Nev.	50¢ maximum for general county school; no limit for county high school.	2% of net profits of all franchises.	
N. J.	To yield enough for county vocational schools and expenses of county officers.		Income of permanent fund of 1841.
N. D.	5¢ for county tuition fund; additional for agricultural and high schools.	\$1 poll tax.	Proceeds of ferry leases.
N. M.	\$1.80 maximum for elementary and secondary schools. 20¢ maximum for high schools.	\$1 poll tax.	Estrays, forfeitures.
N. Y.			Certain fines and forfeitures.
N. C.	39¢ maximum. Enough to maintain schools six months, minimum.	\$2 poll tax (at least $\frac{1}{4}$ to schools) additional 45¢-90¢ if first is insufficient. Dog tax. Auctioneers' licenses.	Fines, forfeitures, penalties, and es-trays.
Ohio	2¢ to 10¢ optional for library.		Miscellaneous fees, fines, penalties.

TABLE VI (Continued)

SUMMARY OF SOURCES OF COUNTY REVENUES FOR EDUCATIONAL PURPOSES ¹

STATE	SOURCE		
	Property Tax (Rate per \$100 of Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Okla.	20¢ for aid to elementary and secondary schools; 10¢ for aid to high schools; debt levies in addition.		Proceeds of fines, forfeitures, escheats, sales of estrays; part of penalties from justices' courts.
Ore.	To yield \$10 per census child outside standard high school districts to pay tuition of children in such districts in standard high school.		Fines for gambling, violation of school laws and attendance laws; half of fines for kindling forest fires and running nickel-in-the-slot machines.
S. C.	30¢ constitutional tax; also special levies in addition in some counties. Amount determined annually by act of General Assembly.	\$1 poll tax. Dog tax, \$1.25. Appropriations from general revenues for libraries.	
S. D.		\$1 poll tax; dog licenses.	Fines.
Tenn.	\$5 per school child or 30¢ per \$100 assessed value minimum. 15¢ for high schools.	\$1 poll tax.	
Tex.			Income of county permanent school fund.
Utah	For county district rate <i>see</i> school district.		
Va.	50¢ minimum; \$1 maximum, plus 25¢ for bond issues.		
Wash.	To yield \$10 per census child. 50¢ maximum.		
Wis.	To equal state apportionment or more.		
Wyo.	30¢ maximum, minimum to yield \$300 per teacher.	\$2 poll tax.	Fines, penalties, and forfeitures.

¹ No county revenues for schools in Arkansas, Connecticut, Delaware, Georgia, Maine, Massachusetts, Michigan, New Hampshire, Pennsylvania, Rhode Island, Vermont, and West Virginia.

APPENDIX H

TABLE VII

SUMMARY OF SOURCES OF REVENUES FOR EDUCATIONAL PURPOSES
IN SCHOOL DISTRICTS, CITIES, TOWNS, AND OTHER LOCAL
DIVISIONS¹

STATE	SOURCE		
	Property Tax (Rate per \$100 of Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Ala.	Voters may authorize levy up to 30¢ after county has levied 30¢. Certain cities may levy all or part of 50¢.		
Ariz.	Maximum 90¢.		
Ark.	Maximum \$1.20. Amount determined by vote.		
Cal.	70¢ maximum for elementary school buildings; 30¢ maximum for elementary schools for other purposes; 75¢ maximum for high schools for all purposes.		
Colo.	40¢ maximum for high schools. Increase limited to 5% per year except for interest and principal of debt.		
Conn.	No restriction to levy on grand list (including polls).		Income from "town deposit fund."
Del.	Special tax on property and polls when authorized by vote.		
Fla.	Maximum 30¢. Additional 50¢ may be levied to pay interest and principal of debt.		
Ga.	50¢ maximum except by two-thirds vote.		
Ida.	Amount determined by vote. Maximum \$1 or \$1.50 according to district (not including levies for transportation, athletic grounds, and gymnasium).		Half of fines.
Ill.	Maximum for general purposes \$1.92 or \$2 according to district. May be increased to \$2.92 and \$3 by majority vote. Maximum for building 75¢. May be increased by majority vote to \$1.8¢ for free texts.		Income of 16th section funds.

¹ Unless otherwise specified items refer to elementary and secondary school districts.

TABLE VII (Continued)

SUMMARY OF SOURCES OF REVENUES FOR EDUCATIONAL PURPOSES
IN SCHOOL DISTRICTS, CITIES, TOWNS, AND OTHER LOCAL
DIVISIONS¹

STATE	SOURCE		
	Property Tax (Rate per \$100 of Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Ind.	Maximum for necessary expenses after tuition fees are exhausted, 75¢. Maximum to extend school term, 75¢.	Poll tax \$1 optional for tuition. 25¢ optional for extending term.	Proceeds from Congressional township school lands, unclaimed fees, surplus dog funds.
Iowa	May vote \$1 for buildings, libraries, opening roads to schools. Sub-districts may vote additional tax not to exceed \$1.50 in all. Limits for cities of first and second class, 40¢ for sites, 20¢ for playgrounds. In some districts 10¢ for libraries. Maximum \$80 per child (not including state aid); \$5 per capita for transportation if necessary; \$1.50 for free textbooks if furnished. (In consolidated districts \$100 per child; in school corporations with population over 50,000, \$90.)		Gifts, bequests, sale of school property, tuition.
Kan.	Maximum 67½¢ except by vote (90¢ in third-class cities with accredited high schools). Special levies for special purposes in cities and townships — rates varying with population.		
Ky.	County districts, 25¢–50¢. Graded school districts, 25¢–75¢. Cities in some cases as high as \$1.50.	\$1–\$2 poll tax depending on districts (optional).	
La.	By majority vote 80¢ special maintenance tax and 50¢ building tax.		
Me.	Minimum 80¢ per inhabitant. Special levies for high schools and industrial classes.		
Md.	Baltimore levies tax independently of counties. Municipalities may levy 7¢ for libraries.		
Mass.	Sufficient to support schools.	Dog tax.	Income of local funds, tuition.
Mich.	10¢ permanent levy. Additional optional levies by special vote. Limits vary with district.		

¹ Unless otherwise specified items refer to elementary and secondary school districts.

(Table VII continued on following page.)

TABLE VII (Continued)

SUMMARY OF SOURCES OF REVENUES FOR EDUCATIONAL PURPOSES
IN SCHOOL DISTRICTS, CITIES, TOWNS, AND OTHER LOCAL
DIVISIONS ¹

STATE	SOURCE		
	Property Tax (Rate per \$100 of Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
Minn.	10¢ statutory levy. Maximum for school support \$3 in elementary and secondary school districts; no maximum in independent. Maximum for buildings and sites, \$1 in elementary and secondary school districts, 80¢ in independent. Restrictions vary in other districts.		
Miss.	\$3 maximum except by majority votes of taxpayers in municipalities; school districts may levy special tax on petition of majority of taxpayers.		
Mo.	Maximum in cities, towns, and villages \$1 for buildings, \$1 for other purposes. In other districts 65¢ for buildings, 65¢ for other purposes. 40¢ for sinking fund in all.		Income of township school fund.
Mont.	Maximum \$1 except by special vote.		Road funds may be transferred if not needed for roads.
Neb.	\$3.50 maximum in rural districts and villages of less than 1000 population. May be raised to \$10 by 60% vote. \$1 additional for buildings. \$10 maximum in cities under 40,000; \$6.50 in cities over 40,000.		
Nev.	Maximum without vote 25¢. No limit with vote.		
N. H.	\$3.50-\$5 on ratable estate.	Proceeds of dog license fees not paid for damages.	In some towns local trust funds.
N. J.	No limitation.		
N. M.	Special tax for special purposes (sites, buildings, sinking fund) to amount needed.		
N. Y.	Determined by vote.		Proceeds of gospel and school lots. Certain fines.
N. C.	Maximum 30¢ by vote for special city or town tax. 10¢-30¢ special high school township tax.	30¢-90¢ high school poll tax.	

¹ Unless otherwise specified items refer to elementary and secondary school districts.

TABLE VII (Continued)

SUMMARY OF SOURCES OF REVENUES FOR EDUCATIONAL PURPOSES
IN SCHOOL DISTRICTS, CITIES, TOWNS, AND OTHER LOCAL
DIVISIONS¹

STATE	SOURCE		
	Property Tax (Rate per \$100 of Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
N. D.	\$3 for general purposes, plus \$2 to pay off any judgment against district, or \$2 to pay interest and principal on indebtedness. In independent districts \$2 for sites and buildings (Special emergency limitation in 1921.)		
Ohio	40¢ maximum for schools except by special vote. By majority vote may be increased up to 30¢ beyond \$1.50 limit for all purposes. Tax for interest and principal of debt may be placed outside board's levy limits by vote. May be further increased any amount by 60% affirmative vote. Townships have special levies for libraries and other specific levies for specific educational purposes.		
Okla.	Maximum for general school purposes 50¢ without vote, \$1.50 by special vote; maximum for building purposes, 30¢.		
Ore.	Minimum 50¢ or with county funds \$620 per district. Building tax up to \$5 when authorized by voters. (Maximum in districts over 100,000 population 65¢ except by majority vote.)		
Pa.	Maximum for district of first class 80¢; second class \$2; third class \$2.50; fourth class \$3.50. (Districts of first, second, and third classes shall increase levy to equal amount required for minimum salaries.)	\$1-\$5 optional poll tax.	Unseated lands.
R. I.	\$1.50 maximum except for debts. 25¢ for building libraries plus 3¢ for maintenance.	\$1 poll tax.	Fines accruing under compulsory education laws; half of fines for violation of dog tax laws.
S. C.	\$1.50 maximum for elementary education; no limit for high schools. Some special levies in special districts with special limits.		

¹ Unless otherwise specified items refer to elementary and secondary school districts.

(Table VII continued on following page.)

TABLE VII (Continued)

SUMMARY OF SOURCES OF REVENUES FOR EDUCATIONAL PURPOSES
IN SCHOOL DISTRICTS, CITIES, TOWNS, AND OTHER LOCAL
DIVISIONS¹

STATE	SOURCE		
	Property Tax (Rate per \$100 of Assessed Value)	Miscellaneous Taxes	Miscellaneous Revenue
S. D.	\$2.50 maximum in independent districts; \$1.50 in other districts.		
Tenn.	Optional.		
Tex.	\$1 maximum for maintenance and building. Authorized by majority vote.		
Utah	70¢ maximum in county districts, \$1 in cities of second class, 90¢ in cities of first class.		
Vt.	75¢ minimum on grand list dollar.		Income of surplus fund, rental of school lands; bequests; tuition.
Va.	50¢ minimum; \$1 maximum, with exception of bond issue tax up to 25¢ additional. Aggregate for county district and sub-district \$1.	Dog tax.	Donations.
Wash.	\$1 maximum without vote, \$2 with vote. Special limits for building, varying in different districts, and for interest and sinking fund.		
W. Va.	15¢ maximum for maintenance expenses; 40¢ for teachers' fund; 20¢ for building. No limit to amount for lengthening school term or for high schools.		
Wis.	\$2.50 maximum. Other and varying limits for cities and for special purposes.		
Wyo.	35¢ maximum for elementary and secondary schools except by proper vote under certain conditions 85¢; 50¢ for high schools for teachers' salaries; \$1 for all high school purposes; 10¢ for kindergartens. (Cities and towns may not increase tax more than 2% per year unless authorized.)		Fines, penalties, forfeitures.

¹ Unless otherwise specified items refer to elementary and secondary school districts.

APPENDIX I

TABLE VIII

SUMMARY OF METHODS OF APPORTIONMENT OF STATE SCHOOL FUNDS¹

STATE	DISTRIBUTION WITH REFERENCE TO POPULATION, PROPERTY, OR TAX COLLECTION ²	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS ³	DISTRIBUTION WITH REFERENCE TO NEED ⁴	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC SCHOOLS OR PURPOSES ⁵
Ala.	Poll tax to county where collected. Income of 16th section fund to county to which it belongs.	Property tax, escheats, licenses according to school population of county.		For various purposes.
Ariz.		To counties on basis of average daily attendance.		For special training in high and normal schools, etc.
Ark.		To counties on basis of children 6 to 21.		
Cal.		To counties for teachers' salaries on basis of average daily attendance.		For university and other special purposes.
Colo.		Income of permanent fund to counties on basis of children school age.	Special appropriations to counties where 5 mill tax will not supply minimum salary of \$75 per teacher.	
Conn.		Enumeration grant to towns on basis of children school age. Support of schools grant to towns in proportion to salaries paid.		Specific appropriations for transportation, special schools, etc.

¹ Methods of distribution are so complex that there is necessarily some overlapping in any classification used. Cross-references have been given to indicate the most important cases of such overlapping.

² In most cases this amounts to state administration of local revenues with no redistribution of funds.

³ In so far as these are rough measures of costs there is some attempt here to redistribute funds in accordance with need.

⁴ These are the only aids which result in any real equalization of burden.

⁵ These subventions are almost entirely for the purpose of stimulating the local district to develop special types of educational activity.

(Table VIII continued on following page.)

TABLE VIII (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF STATE SCHOOL FUNDS¹

STATE	DISTRIBUTION WITH REFERENCE TO POPULATION, PROPERTY, OR TAX COLLECTION ²	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS ³	DISTRIBUTION WITH REFERENCE TO NEED ⁴	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC SCHOOLS OR PURPOSES ⁵
Del.		To school districts on basis of total net enrolment, average daily attendance, number and qualifications of teachers, grade and standard of buildings, grounds and equipment.		
Fla.		To counties on basis of average daily attendance.		
Ga.		To school district on basis of last school census 6 to 18.		
Ida.	Forestry fund to districts entitled thereto.	To counties on basis of school census.		
Ill.		Remainder to counties on basis of children under 21.		For teachers' pensions and administrative expenses.
Ind.		70% of property and poll levies and all of income of permanent fund to counties for teachers' salaries.	30% of poll and property levies for relief of weak districts.	Sum reserved for pension fund.
Iowa		Income of permanent fund to counties on basis of children 5 to 21.		Specific appropriations for special schools.
Kan.		All but special appropriations to counties on basis of school population 5 to 21.	Specific appropriations to weak districts to maintain school seven months.	Specific appropriations for normal and industrial training.

^{1, 2, 3, 4, 5} See footnotes, p. 163.

TABLE VIII (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF STATE SCHOOL FUNDS¹

STATE	DISTRIBUTION WITH REFERENCE TO POPULATION, PROPERTY, OR TAX COLLECTION ²	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS ³	DISTRIBUTION WITH REFERENCE TO NEED ⁴	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC SCHOOLS OR PURPOSES ⁵
Ky.		To counties and independent districts on basis of children 6 to 18.		
La.	Poll tax to parish where collected. Income of permanent fund to township credited with principal.	Remainder to parish on basis of children 6 to 18.		Severance licenses to state university. \$50,000 to Delgado Trade School.
Me.		Remainder to town on basis of school census, number of teachers, and aggregate daily attendance.	\$100,000 school equalization fund for various contingencies.	Definite amount set aside for tuition. Fund to encourage progressive educational movements.
Md.		Two-thirds to counties on basis of school population. One-third to counties on basis of average daily attendance.		Specific appropriations for textbooks, industrial schools, pension funds, etc.
Mass.	Part of income tax on basis of valuation per child and number of teachers. <i>See also</i> Distribution with Reference to Need.	Part of income tax on basis of teachers' salaries. <i>See also</i> Distribution with Reference to Population, Property, or Tax Collection.	Part on basis of valuation and expenditure in excess of sum equivalent to 5 mill property tax.	Special aid for superintendents, high schools, high school tuition, transportation, special schools and classes. <i>See also</i> Distribution with Reference to Need.
Mich.		To counties for school districts in proportion to school population.		

¹, ², ³, ⁴, ⁵ See footnotes, p. 163.

(Table VIII continued on following page.)

TABLE VIII (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF STATE SCHOOL FUNDS¹

STATE	DISTRIBUTION WITH REFERENCE TO POPULATION, PROPERTY, OR TAX COLLECTION ²	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS ³	DISTRIBUTION WITH REFERENCE TO NEED ⁴	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC SCHOOLS OR PURPOSES ⁵
Minn.		Income of permanent fund and property tax to school district in proportion to children 5 to 21 in attendance 40 days or more. Appropriations on basis of classification as high, graded and rural schools.	Special appropriations to aid school district with high tax levy.	For special schools and classes as appropriated.
Miss.	Poll tax to county where collected.	Remainder to counties in proportion to children school age.	Special appropriations to equalize terms and teachers' salaries.	Specific appropriations as appropriated.
Mo.	High schools receive sums varying with property valuation of district.	Remainder to counties on basis of number of teachers and average daily attendance.		One-fourth cost of buildings in consolidated districts up to \$2000. Foreign insurance tax to districts furnishing free textbooks.
Mont.		Income of permanent fund to counties on basis of number of children 6 to 21. Gasoline tax and bonus to counties in proportion to number of teaching positions.		University tax to university.
Neb.	Forest reserve fund to counties where reserve is located.	Three-fourths of temporary fund according to school census. One-fourth of temporary fund equally among districts.	Special aid to weak districts.	Aid for vocational education and normal training.

¹, ², ³, ⁴, ⁵, See footnotes, p. 163.

TABLE VIII (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF STATE SCHOOL FUNDS¹

STATE	DISTRIBUTION WITH REFERENCE TO POPULATION, PROPERTY, OR TAX COLLECTION ²	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS ³	DISTRIBUTION WITH REFERENCE TO NEED ⁴	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC SCHOOLS OR PURPOSES ⁵
Nev.		Remainder to counties on basis of census teachers and children.	Part for special relief.	Emergency fund for new districts and evening schools.
N. H.			In part to districts where costs exceed \$5 per \$1000 assessed value.	In part for various purposes as legislature determines.
N. J.	90% of state school tax returned to counties where collected. Railroad tax and \$100,000 appropriation apportioned to counties on basis of ratables.	Income of permanent fund to counties on basis of days attendance.		10% of school tax apportioned to counties arbitrarily by state board. Special aid for manual training, evening schools for foreign born and vocational schools from railroad tax in proportion to district expenditures. Maximum \$5000.
N. M.		To counties on basis of children school age.		
N. Y.	District quota on basis of property valuation. Larger sums to districts with smaller valuations.	Supervision quota per superintendent; teachers' quota per teacher. (Amount varying with population.)	See Distribution with Reference to Population, Property, or Tax Collection.	For tuition, teacher training, normal schools, vocational education, and teachers' salaries in industrial and agricultural schools. Academic quotas vary with years of instruction, etc. To schools with academic departments.

¹, ², ³, ⁴, ⁵ See footnotes, p. 163.

(Table VIII continued on following page.)

TABLE VIII (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF STATE SCHOOL FUNDS¹

STATE	DISTRIBUTION WITH REFERENCE TO POPULATION, PROPERTY, OR TAX COLLECTION ²	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS ³	DISTRIBUTION WITH REFERENCE TO NEED ⁴	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC SCHOOLS OR PURPOSES ⁵
N. C.			To counties to obtain six months school term when maximum local levy is insufficient (for teachers' salaries).	
N. D.		Income of permanent fund, fines, penalties, and leases to counties in proportion to children school age.	Specific appropriations for aid to rural and consolidated school districts.	Specific appropriations for high, evening, and agricultural schools.
Ohio	26.5¢ property tax levy to counties where collected. Income of permanent fund on basis of number of male inhabitants of county over 21.		1.5¢ property levy distributed on basis of need to counties.	
Okla.		Special revenues to counties in proportion to school population.	Specific appropriations to weak districts.	
Ore.	Property tax to counties where collected. Forest reserve fund to counties where reserve is located.	Income of permanent fund on basis of children 4 to 20.		
Pa.	Auxiliary forest reserve money to districts where reserve is located. <i>See also</i> distribution with Reference to Pupils, Teachers, and Schools.	Percentage of salaries varying with property valuation.	Small part of income from permanent fund to weak districts.	Special grants for vocational education, transportation, teacher training, and county superintendents.

¹, ², ³, ⁴, ⁵ See footnotes, p. 163.

TABLE VIII (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF STATE SCHOOL FUNDS ¹

STATE	DISTRIBUTION WITH REFERENCE TO POPULATION, PROPERTY, OR TAX COLLECTION ²	DISTRIBUTION WITH REFERENCE TO POPULS, TEACHERS, AND SCHOOLS ³	DISTRIBUTION WITH REFERENCE TO NEED ⁴	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC SCHOOLS OR PURPOSES ⁵
R. I.		\$100 per school for salaries. Remainder to towns on basis of children 5 to 15 for teachers' salaries.		Specific appropriations to purposes named.
S. C.			Certain appropriations according to need.	Specific appropriations to purposes named.
S. D.	Special appropriations to aid districts with state indemnity and endowment lands.	Remainder to districts on basis of children school age.		Special appropriations to aid districts that meet set standards of efficiency.
Tenn.	Poll tax and 7.5¢ property tax to counties where collected.	\$2000 to each county from 3¢ property tax. Remainder to counties on basis of average daily attendance.	\$6000 to each county levying maximum property tax rate.	Fixed percentage to consolidation of schools, for salaries, for normal schools, high schools, vocational education, libraries, teacher training, etc. <i>See also</i> Distribution with Reference to Need.
Tex.		In part to counties on basis of scholastic population.	To aid schools most in need to maintain school 6 to 9 months.	
Utah		Elementary and secondary school fund to counties according to children 6 to 18. High school fund according to attendance.		
Vt.			Balance to best promote equalization of educational opportunities.	13 specific appropriations for specific purposes — transportation, special schools and classes, etc.

^{1, 2, 3, 4, 5} See footnotes, p. 163.

(Table VIII continued on following page.)

TABLE VIII (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF STATE SCHOOL FUNDS¹

STATE	DISTRIBUTION WITH REFERENCE TO POPULATION, PROPERTY, OR TAX COLLECTION ²	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS ³	DISTRIBUTION WITH REFERENCE TO NEED ⁴	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC SCHOOLS OR PURPOSES ⁵
Va.	Forest reserve fund to counties where reserve is located.	To counties in proportion to children 7 to 20.		Special appropriations according to purpose.
Wash.		To counties for school districts in proportion to aggregate attendance plus constructive attendance.		Special levies for state educational institutions as levied.
W. Va.		Remainder to school districts in proportion to school population.	Special aid for high schools, elementary and secondary school maintenance and teachers' fund for schools not able to pay minimum salaries and maintenance for 7½ months with maximum levy, and to aid school districts which maintain standardized schools.	See Distribution with Reference to Need.
Wis.		Remainder to counties in proportion to children school age.	Appropriation from corporation taxes for aid to rural schools, etc. See also Distribution with Reference to Effort, or for Specific Schools or Purposes.	Specific appropriation for special schools, aid to consolidated, graded and high schools, etc.
Wyo.		State land income fund to counties on basis of school census. Government royalty fund on basis of number of teachers.		

¹, ², ³, ⁴, ⁵ See footnotes, p. 163.

APPENDIX J

TABLE IX

SUMMARY OF METHODS OF APPORTIONMENT OF COUNTY SCHOOL FUNDS

STATE	DISTRIBUTION WITH REFERENCE TO PROPERTY OR TAX COLLECTIONS	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS	DISTRIBUTION WITH REFERENCE TO NEED	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC PURPOSES
Ala.	Income of 16th section fund apportioned to district to which accredited.		With state funds to obtain equal school terms if possible.	
Ariz.		With state funds on basis of rooms and average daily attendance.		
Ark.		State funds apportioned on basis of children 6 to 21.		
Cal.		With state funds on basis of average daily attendance.		
Colo.		With state funds in proportion to children school age.		
Fla.		With state funds on basis of average daily attendance.		
Ida.		40% of state and county funds in proportion to number of children (assuming minimum of 15). 40% in proportion to number of teachers.	17% of state and county funds to weak districts (those with insufficient funds after levying).	3% of state and county funds to rural high schools and consolidated districts with high school work.
Ill.		With state funds in proportion to children under 21.		
Ind.	Estrays apportioned ratably.	State funds as provided.		
Iowa		On basis of persons school age.		
Kan.		With state funds on basis of children 5 to 21.		

(Table IX continued on following page.)

TABLE IX (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF COUNTY SCHOOL FUNDS

STATE	DISTRIBUTION WITH REFERENCE TO PROPERTY OR TAX COLLECTIONS	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS	DISTRIBUTION WITH REFERENCE TO NEED	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC PURPOSES
Ky.		On basis of children 6 to 18.		Amounts for dependent and delinquent schools as levied.
La.			Not apportioned to districts. Used to run all schools of parish equal length of term, and build houses where needed.	
Md.				With state funds as county board of education directs.
Minn.		On basis of children 5 to 21 in attendance 40 days or more.		
Miss.	Dog tax and income of permanent fund to district where collected.	Remainder with state funds on basis of children school age.		
Mo.	Proceeds of county funds to districts to which accredited.	With state funds on basis of number of teachers and average daily attendance.		
Mont.		6 mill tax and income of state permanent fund on basis of school census. 35% of gasoline and bonus apportionment on basis of high school attendance. 60% on basis of teaching positions. High school tax on basis of teachers and attendance.		County high school tax direct to high schools. State apportionment to new districts apportioned through counties. 5% of gasoline and bonus apportionment to high schools on basis of years of work offered.

TABLE IX (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF COUNTY SCHOOL FUNDS

STATE	DISTRIBUTION WITH REFERENCE TO PROPERTY OR TAX COLLECTIONS	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS	DISTRIBUTION WITH REFERENCE TO NEED	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC PURPOSES
Neb.		With state funds on basis of school census.		
Nev.		With state funds on basis of census teachers and census children.		
N. J.		From state and county funds \$80-\$600 for each teacher or superintendent. Balance on basis of total days attendance.		\$5 per elementary school tuition pupil; \$25 per high school tuition pupil; 75% of cost of transportation.
N. M.			With state funds to districts according to need.	
N. Y.				State funds reapportioned as directed.
N. C.		To districts on basis of teachers and salaries.		
N. D.		With state revenue in proportion to children school age.		
Ohio		With state revenues on basis of salaries of teachers, expense of transportation of children, and average daily attendance.		See Distribution with Reference to Pupils, Teachers, and Schools.
Okla.		With state revenue in proportion to children school age.		

(Table IX continued on following page.)

TABLE IX (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF COUNTY SCHOOL FUNDS

STATE	DISTRIBUTION WITH REFERENCE TO PROPERTY OR TAX COLLECTIONS	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS	DISTRIBUTION WITH REFERENCE TO NEED	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC PURPOSES
Ore.		From county tax \$100 to each district. State property tax on basis of number of teachers employed. Balance on basis of school census.		From county tax \$5 for each teacher attending institute.
S. C.	Dog and poll tax to district where collected.	3 mill property tax according to enrolment.	State funds redistributed to insure 7 months' term under certain conditions.	State funds redistributed according to terms of appropriation or ruling of state board of education. Special county levies apportioned as determined by individual acts.
S. D.		On basis of children 6 to 21.		
Tenn.		With state funds on basis of average daily attendance.		
Tex.		With state funds on basis of scholastic population.		
Utah		State funds reapportioned on basis of children 6 to 18.		
Va.		State funds reapportioned on basis of children 7 to 20.	By regulation of county board to obtain uniform terms.	
Wash.		Two-thirds on basis of aggregate attendance. One-third on basis of number of teachers.		

TABLE IX (Continued)

SUMMARY OF METHODS OF APPORTIONMENT OF COUNTY SCHOOL FUNDS

STATE	DISTRIBUTION WITH REFERENCE TO PROPERTY OR TAX COLLECTIONS	DISTRIBUTION WITH REFERENCE TO PUPILS, TEACHERS, AND SCHOOLS	DISTRIBUTION WITH REFERENCE TO NEED	DISTRIBUTION WITH REFERENCE TO EFFORT, OR FOR SPECIFIC PURPOSES
Wis.	Town school tax collected by counties and returned to town where collected.		With state funds on basis of need.	
Wyo.		State funds reapportioned on basis of children school age. Government royalty fund and county fund on basis of number of teachers.		

APPENDIX K

TABLE X

SUMMARY OF BORROWING POWER OF LOCAL DIVISIONS FOR EDUCATIONAL PURPOSES.¹ JANUARY, 1922

STATE	PURPOSE	LIMITATION OF AMOUNT ²	RATE OF INTEREST AND PRICE	LENGTH OF TERM
Ala.	Any school purpose.			
Ariz.	County and school district for sites, buildings, and equipment by majority vote of electors.	4% for all local indebtedness, including school; or, by majority vote of taxpaying electors, 6%.		
Ark.	Special, rural special, or consolidated school districts may borrow for sites, buildings, and equipment.		6%. Not to be sold below par.	
Cal.	For sites and buildings by two-thirds vote of electors.	5%.	6%. Not to be sold below par.	
Colo.	Sites, buildings, equipment, and refunding by majority vote of taxpaying electors.	Varies with district from 3½% to 5% of 70% of assessed value of taxable property.	Varies with district from 6% to 8%.	
Conn.	Any school purpose.	5%.		
Del.	For school buildings, repairs, and library on majority vote of electors.			

¹ Only the most important provisions are included in this table. Provisions are for elementary and secondary school districts unless otherwise specified.

² Unless otherwise specified all percentages are the percentages of the assessed value of taxable property which form the maximum for the school district.

TABLE X (Continued)

SUMMARY OF BORROWING POWER OF LOCAL DIVISIONS FOR EDUCATIONAL PURPOSES.¹ JANUARY, 1922

STATE	PURPOSE	LIMITATION OF AMOUNT ²	RATE OF INTEREST AND PRICE	LENGTH OF TERM
Fla.	In counties for sites and buildings and to pay outstanding warrants for salaries and materials by majority vote of electors. In special school districts for sites and buildings by majority vote of taxpayers.	Terms set by county Board of Public Instruction.		
Ga.	For buildings and equipment on majority vote of electors.	Terms set by district trustees.		
Ida.	For sites, buildings, and equipment by two-thirds vote of electors.	6% for common schools; 4% for rural and joint rural high schools.	6%. Not to be sold below par.	20 years.
Ill.	For sites and buildings by majority vote of electors.	5% or 7% according to districts.	7%.	
Ind.	For sites and buildings.	2% constitutional limit for all debt (may be exceeded in emergency). Special limitations varying with district.	Varies with different local jurisdiction.	Varies with different local jurisdiction.
Iowa	To pay judgments on outstanding bonds; and by majority of electors, for sites, buildings, and equipment.	5% of actual value of taxable property.		
Kan.	For sites and buildings by majority vote of electors.	5% or 3% depending on district.	6%.	

¹, ² See footnotes, p. 176.

(Table X continued on following page.)

TABLE X (Continued)

SUMMARY OF BORROWING POWER OF LOCAL DIVISIONS FOR EDUCATIONAL PURPOSES.¹ JANUARY, 1922

STATE	PURPOSE	LIMITATION OF AMOUNT ²	RATE OF INTEREST AND PRICE	LENGTH OF TERM
Ky.	Cities and graded school districts, for sites, buildings, and equipment by two-thirds vote of electors.			
La.	Parishes and school districts for sites, buildings, and equipment by majority vote of electors.	10%.	5%.	40 years.
Me.	School purposes.	5%.		
Md.	No special provision.			
Mass.	For sites, buildings, and equipment.	2½% to 3% for all purposes.		
Mich.	For sites, buildings, and equipment by majority vote of electors.	15%.		30 years.
Minn.	For sites, buildings, equipment, and repairs by majority vote of electors.		7%.	15 years.
Miss.	County, municipality, and school district for sites, buildings, and equipment by majority vote of electors.	5%.	6%.	25 years.
Mo.	For sites, buildings, equipment, and repairs by two-thirds vote of electors.	5%.		20 years.
Mont.	For sites, buildings, equipment, and repairs by vote of majority of taxpaying electors.	3%.	6%.	

¹, ² See footnotes, p. 176.

TABLE X (Continued)

SUMMARY OF BORROWING POWER OF LOCAL DIVISIONS FOR EDUCATIONAL PURPOSES.¹ JANUARY, 1922

STATE	PURPOSE	LIMITATION OF AMOUNT ²	RATE OF INTEREST AND PRICE	LENGTH OF TERM
Neb.	For sites, buildings, and equipment by vote of majority of electors in cities; three-fifths vote in rural districts.	30% in rural districts and towns. No limit in cities.	6%.	
Nev.	County and school district for sites, buildings, equipment, and refunding by majority vote of electors.	10%.	6%. Not to be sold below par.	20 years.
N. H.	For sites, buildings, and equipment by two-thirds vote of electors.	Subject to limitation on all municipal debt.		Terms vary with districts.
N. J.	Counties for vocational schools. Districts for buildings.			Terms vary with districts.
N. M.	For sites and buildings by majority vote of electors.	6%.	6%. Not to be sold for less than 90% of par.	30 years.
N. Y.	For sites, buildings, and refunding by majority vote of taxpaying electors.	15% of assessed value of real estate excepting by two-thirds vote of taxpaying electors.	6%.	
N. C.	For school buildings from county or state funds.	State loan fund \$5,000,000.	5%.	20 years.
N. D.	For sites, buildings, funding, outstanding indebtedness by majority vote of electors.	5%.	Varies with district.	
Ohio	For sites and buildings by majority vote of electors.	6%.		Varies with purpose. Real estate 30 years.

¹, ² See footnotes, p. 176.

(Table X continued on following page.)

TABLE X (Continued)

SUMMARY OF BORROWING POWER OF LOCAL DIVISIONS FOR EDUCATIONAL PURPOSES.¹ JANUARY, 1922 (Continued)

STATE	PURPOSE	LIMITATION OF AMOUNT ²	RATE OF INTEREST AND PRICE	LENGTH OF TERM
Okla.	For sites, buildings, and equipment by three-fifths vote of electors.	5%.	7%. Not to be sold below 95.	20 years.
Ore.	County for county high school building and site. Districts for sites, buildings, funding, and refunding.	5%.	Legal rate. Not to be sold below par.	20 years.
Pa.	For school purposes.	2% or, by majority of vote of electors, 7%.		
R. I.	For school purposes.	3%.		
S. C.	For school purposes by majority vote of electors.	8%.	6%.	
S. D.	For sites, buildings, and to fund outstanding debt by Board of Education or by majority vote of electors (varies with district).	5%.	7%. Not to be sold below par.	20 years.
Tenn.	For sites and buildings.		5%.	25 years.
Tex.	Counties and school districts for sites and buildings.		5%. Not to be sold below par.	25 years.
Utah	For sites and buildings by majority vote of taxpaying electors.	4% for all purposes.	5%.	
Vt.	For school purposes.	From state's permanent school fund.		

¹, ² See footnotes, p. 176.

TABLE X (Continued)

SUMMARY OF BORROWING POWER OF LOCAL DIVISIONS FOR EDUCATIONAL PURPOSES.¹ JANUARY, 1922

STATE	PURPOSE	LIMITATION OF AMOUNT ²	RATE OF INTEREST AND PRICE	LENGTH OF TERM
Va.	For buildings and equipment by majority vote of electors and with approval of county board.	17% (18% for towns).	6%.	Varies with district.
Wash.	For sites and buildings and funding debt by majority vote.	5%.	6%.	Varies with purpose of issue. Maximum 40 years.
W. Va.	For sites, buildings, and equipment by three-fifths vote of electors.	2½%.	6%.	20 years.
Wis.	County for normal training schools. District for sites and buildings or refunding debt.	5% of assessed value of taxable property, ¾ of which is real estate for all purposes.	6%.	Varies with purpose.
Wyo.	For buildings and equipment and funding debt, by majority vote of electors.	2% except for buildings when amount may equal 4%.	6%.	25 years.

¹, ² See footnotes, p. 176.

INDEX

Notes :

1. References in most cases are to tables, indicated as T1, T2, T3, etc.
2. References to pages cover discussion only, indicated as p. 1, p. 2, p. 3, etc.
3. The term *entire country* in this report invariably means the forty-eight states and District of Columbia combined.
4. Data on the *entire country* generally occur in tables having a grand total with subtotals for the respective parts of the *national*, *state*, *local*, and *state and local* (combined) jurisdictions. Consequently, these five terms do not appear as main heads and not always as subheads in the index. Example :
To find the total governmental expenditures for the entire country, look for
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totals
which list Table 1 where the desired local figures are readily found.
5. For data on any *particular state*, on each topic of interest, look up the tables listing geographical divisions or individual states. Thus the per-capita educational debt of Arizona may be quickly found by looking up
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